

REPORTS
OF THE
SECRETARY OF THE TREASURY
OF
THE UNITED STATES,
PREPARED
IN OBEDIENCE TO THE ACT OF MAY 10, 1800,
"SUPPLEMENTARY TO THE ACT ENTITLED 'AN ACT TO ESTABLISH THE TREASURY DEPARTMENT.'"
TO WHICH ARE PREFIXED
THE REPORTS OF ALEXANDER HAMILTON,
ON
PUBLIC CREDIT, A NATIONAL BANK, MANUFACTURES,
AND
THE ESTABLISHMENT OF A MINT.

VOL. VI.

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1851.

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REPORTS

OF THE

SECRETARY OF THE TREASURY OF THE UNITED STATES.

REPORT ON THE FINANCES.

DECEMBER, 1846.

TREASURY DEPARTMENT, *December 9, 1846.*

IN obedience to the "act supplementary to the act to establish the Treasury Department," the undersigned respectfully submits the following report:

The receipts and expenditures for the fiscal year ending the 30th June, 1846, were as follows:

RECEIPTS AND MEANS.

From customs.....	\$26,712,667 87
From sales of public lands.....	2,694,452 48
From miscellaneous sources.....	92,126 71
Total receipts.....	29,499,247 06
Add balance in the Treasury 1st July, 1845.....	7,658,306 22
Total means.....	37,157,553 28
The expenditures during the same fiscal year amounted to the sum of.....	28,031,114 20
Leaving a balance in the Treasury on the 1st of July, 1846, of.....	9,126,439 08
As appears in detail by accompanying statement A.	
The estimated receipts and expenditures for the fiscal year ending 30th June, 1847, are as follows:	

RECEIPTS, VIZ:

From customs, first quarter, by actual returns of the collectors.....	\$6,153,826 38
From the second, third, and fourth quarters, as estimated.....	21,681,904 62
Total from customs.....	27,835,731 00
From sales of public lands.....	3,400,000 00
From miscellaneous sources.....	100,000 00
Total receipts, exclusive of Treasury notes and loans.....	31,335,731 00
From Treasury notes, under the act of 22d July, 1846.....	\$5,000,000 00
From loan under the same act.....	5,000,000 00
	10,000,000 00
Add balance in the Treasury 1st July, 1846.....	9,126,439 08
Total means, as estimated.....	50,462,170 08

EXPENDITURES, VIZ:

The actual expenditures for the first quarter, ending 30th September, 1846, amounted to.....	\$14,088,661 27
As appears in detail by accompanying statement B.	
The estimated expenditures for the pub- lic service during the other three quar- ters, from 1st October, 1846, to 30th June, 1847, are as follows, viz:	
Civil list, foreign intercourse, and mis- cellaneous purposes.....	5,310,022 61
Army proper, including volunteers.....	19,579,437 83
Fortifications, ordnance, arming militia, &c.....	2,371,763 38
Indian department.....	1,643,772 18
Pensions.....	1,498,612 62
Interest on the public debt, and Treas- ury notes.....	1,036,986 82
Redemption of the residue of the loan of 1841.....	3,000 00
Treasury notes which are yet outstand- ing, and payable when presented....	430,183 97
Naval establishment.....	9,278,771 41
	*55,241,212 09
Excess of expenditures over means 1st July, 1847....	\$4,779,042 01

The estimated receipts, means, and expenditures, for the fiscal year

*The sum of \$550,000 for supplying deficiencies of revenue from postage, and also \$200,000 for postages of Congress and of the executive departments, are included in the above sum.

commencing the 1st July, 1847, and ending 30th June, 1848, are as follows, viz:

From customs, for the four quarters.....	\$28,000,000 00
From sales of public lands	3,900,000 00
From miscellaneous sources	100,000 00
Total revenue	32,000,000 00
Deduct deficit on 1st July, 1847	4,769,042 01
Total means for the service of the fiscal year ending June 30, 1848.....	<u>27,220,957 99</u>

EXPENDITURES.

The expenditures during the same period, as estimated by the several Departments of State, Treasury, War, Navy, and Postmaster General, viz:

The balances of former appropriations which will be required to be expended in this year.....	\$724,284 31
Permanent and indefinite appropriations	3,340,144 72
Specific appropriations asked for this year	41,717,355 48
Total estimated expenditure	<u>45,781,784 51</u>

This sum is composed of the following particulars:

Civil list, foreign intercourse, and miscellaneous.....	\$6,044,399 80
Army proper.....	6,370,213 25
Volunteers	17,932,331 00
Fortifications, ordnance, arming militia, &c.....	1,672,165 00
Pensions	2,102,690 00
Indian department	1,246,913 00
Naval establishment	9,004,727 74
Interest on public debt.....	1,408,344 72

*45,781,784,51

Deduct total means for the service of the fiscal year ending June 30, 1848.....	27,220,957 99
Excess of expenditures over means 1st July, 1848....	<u>18,560,826 52</u>

This excess is based on the assumption that the whole amount of five millions is outstanding of Treasury notes authorized by the act of 22d July, 1846, under a renewed authority now requested to be conferred by Congress to issue the same: but, as the whole amount cannot be outstanding at the same time, on account of the number of notes cancelled before a new note is issued, the excess of expenditures over

*The sum of \$554,000 for supplying deficiencies of revenue from postages, \$275,000 for postages of Congress and executive officers, and \$117,750 of the debt assumed by the United States for the cities of the District of Columbia, are included in the above sum.

means on the 1st of July, 1848, should be estimated at nineteen millions of dollars; which will cover all expenditures, including that of the war, if continued up to that date.

It is important at all times, as shown by uniform experience, but especially in a period of war, to keep a balance of at least four millions of dollars in the Treasury, in order to supply the mint and branch mints with bullion for coinage, and foreign coin for recoinage, as also to be enabled at all times to pay the public creditors at every point, both in and out of the country, with punctuality and despatch. Although, then, the actual deficit on the 30th of June, 1848, might not exceed nineteen millions of dollars, the necessity of having a surplus of four millions in the Treasury at all times requires that a loan of twenty-three millions should be authorized, unless additional revenue is raised by some new provision of law. As one of the means of augmenting the revenue, it is proposed that Congress shall authorize a duty of twenty-five per cent. on tea and coffee, which, it is estimated, would reduce the loan required to nineteen millions of dollars.

Annexed (marked C) is a table of the imports of tea, and also of coffee, from 1821 to 1846. It will be perceived that the imports of tea, being 16,891,020 pounds consumed in the United States for the last fiscal year, amounted to the value of \$3,983,337; and of coffee, being 124,336,054 pounds, to the value of \$7,802,894; making an aggregate of \$11,786,231—a duty of twenty-five per cent. on which would yield an annual revenue of \$2,946,557 75. After making a full allowance for decreased consumption on account of the duties, the additional annual revenue from this source might be safely estimated at \$2,500,000.

This duty, however, would be rendered nugatory, in part, for several years, unless it were imposed during a very early period of the session, and to go into effect at a time not later, if possible, than the 1st of January next. Between that date and some time early in the spring large importations of tea, and, to some extent, of coffee, are brought into the country, and ought to be subjected to the duty, in order that revenue should be raised from such imports. If this is not done, and the duty is to go into operation at a much later period, the tax will operate as an enhanced price to the consumer, without producing a correspondent revenue.

The stock now on hand, and that would be imported forthwith—namely, of coffee from Cuba and St. Domingo, and some other ports; and of tea, in part, from the bonded warehouses of Europe—coming in free of duty, in anticipation of the law, would contribute nothing to the revenue of the country; whilst the price of the stock on hand here, as well as that thus brought in free of duty, would be augmented nearly in the same proportion as if the duty had actually gone at once into effect. A delay, then, in imposing this duty on tea and coffee, whilst it would tax the consumer for several years nearly as much as if the duty were imposed at once, would, during that whole period, bring very little revenue into the Treasury. Such a delay, then, would only enable a few individuals to amass large fortunes at the expense of the people. Such has been the almost uniform effect of the postponement of the operation of laws imposing new or additional duties—of which the

examples are numerous under the tariff of 1842, as also preceding laws. The reduction of the loan from twenty-three to nineteen millions, together with the imposition of this duty on tea and coffee towards meeting the payment, will, it is conceived, make a difference in the terms on which the loan can be effected, which, in the period of twenty years, would save a large amount of the tax to the people of the United States; whereas, if no such duty is imposed, and, as a consequence, a loan for a sum so large as twenty-three millions, without this additional revenue, must be made during a period of war, uncertain in its duration, and attended with heavy expenditures, judging of the future by the past, the Government may be subjected to a serious loss in negotiating the loan, or involved in embarrassments alike injurious to the credit and honor of the country.

In negotiating for so large a sum as nineteen or twenty-three millions in time of war, with heavy expenditures, uncertain in their duration, all experience, at home and abroad, proves that a loan for a long term will save a large amount to the Treasury, compared with one of shorter date; and it is believed that, in this case, the loan should be for a period of twenty years, reserving the power conferred by existing laws to purchase the stock at the market price at any prior date, when our means may permit, so that the debt may be extinguished as soon as possible, and long before its maturity, if practicable. In this way, under ordinary circumstances, the advantages of a long and a short loan are to some extent combined. The first half of the loan should, it is thought, be negotiated early in the spring, payments being required only as the money may be needed; and the remainder, if wanted, should be negotiated some time during the succeeding summer or fall, payments only to be made, also, in this case, as the money may be required; so that no larger sum may be borrowed, in any event, than may be demanded by the wants of the Government.

In compliance with the proviso of the first section of the act of the 10th of August last, a full statement is herewith communicated (marked D) of all Treasury notes paid under the provisions of that act, amounting, on the first of this month, to \$17,446 31.

Table E, hereto annexed, shows the payments made since the 4th of March, 1845, of the principal and interest of the public debt up to the first of the present month. The amount of principal thus paid was \$1,680,605 02, and of interest \$1,528,042 62—making an aggregate of public debt paid since the 4th of March, 1845, of \$3,208,647 64; of which (except the sum of \$513,600) the whole amount consisted of debt, or interest upon debt, incurred before the 4th March, 1845.

Statement F, hereto annexed, shows the amount of Treasury notes issued under the provisions of the act of the 22d July last, being a total of \$3,853,100; of which the amount of \$1,766,450 bore an interest of one mill per cent. on every hundred dollars, and \$2,086,650 an interest of five and two-fifths per cent. per annum.

In the same statement will be found the amount paid into the Treasury on account of the five million loan, which, in pursuance of the public notice hereto annexed, (marked F F,) was negotiated at six per cent. interest, under the act of the 22d July last, either at par, or (as was the case for a small portion) above par. The sum paid and entered on the

books of the Register of the Treasury was, on 1st December last, \$3,461,600. The payments are still progressing, the stock bearing interest only from the date of the actual deposit of the money in the Treasury.

In the same table will be found a statement of the public debt of every description, principal and interest, due by the United States, including loans, Treasury notes, &c., amounting on the 1st December last to \$24,256,494 60; of which \$17,788,799 62 was contracted before the 4th of March, 1845, leaving the whole debt incurred since that date \$6,467,694 98, embracing \$320,000 of the Mexican treaty indemnity debt assumed by Congress at its last session.

At the date of the repeal of the tariff of 1842, the revenue was declining. The receipts under it into the Treasury were less by the sum of \$815,444 83 during the last fiscal year terminating on the 30th June, 1846, than the receipts during the fiscal year ending on the 30th June, 1845.

That this decline was progressive, and arose from the prohibitory character of the specific duties, is proved by the table hereto annexed, (marked G,) from which it appears that, for the fiscal year ending 30th June, 1844, the excess of revenue produced by specific over ad valorem duties was \$81,860 74; whereas, during the fiscal year ending 30th June, 1845, the ad valorem exceeded the specific duties \$1,737,379 57; and, during the last fiscal year, the ad valorem exceeded the specie duties \$2,663,534 94. As the specific duties in their practical operation were becoming every day more prohibitory, the revenue under the tariff of 1842 must have continued to sink so rapidly as soon to have caused a great deficit, even in time of peace; and thus have required ultimately a resort to direct taxes or excises to support the Government.

The duties collected at the ports of Baltimore, Philadelphia, and New York, during the first five days of December, 1846, under the new tariff, amounted to \$416,802 97; and during the first five days of December, 1845, under the old tariff, to \$208,374 50. This rate of augmentation it is not supposed will continue; but that the revenue from duties this year will reach the amount estimated now, and in my report to the Senate of the 16th July last, at \$27,835,731, is, for the reasons therein stated, fully believed.

Herewith are transmitted the regulations (marked H) adopted by this Department in obedience to the provisions of the law of the 6th of August last, establishing the constitutional Treasury. It will be perceived, by reference to these instructions, that this Department has proceeded to carry into full effect the intentions of Congress in the enactment of this law. The rules established in relation to Treasury drafts have rendered it impossible that they can ever be converted into a circulating medium. The bill, however, is defective in some of its details. No appropriation is made by the law for the payment of the salaries of the assistant treasurers, or the additional salaries of the treasurers of the mint, nor for the compensation of the examining agents authorized by the law, and whose services are so necessary, under its provisions, for the security of the public money. The provision for incidental expenses is wholly inadequate; the number of clerks, also, is

insufficient to transact the public business under the provisions of this law, and, it is thought, ought to be augmented from ten to twenty—more than five times the latter number having been required to transact the same business when these moneys were kept, transferred, and disbursed by the banks. No adequate security is provided by law for the safety of the public money in the hands of disbursing agents; and whilst transfers are required to be made from place to place of specie, no appropriation is made by this law to pay the expenses of these transfers, or to enable disbursing agents to pay the public creditors at all times and places with punctuality and despatch. The powers of this Department in relation to that portion of the public moneys which must be paid on the other side of the Atlantic, or in any foreign country, through the medium of agencies existing, or to be created there, and by the operation of foreign bills of exchange, are not sufficiently defined by law. This authority, which experience has shown to be necessary at all times, is now rendered of the highest importance by the payments and disbursements required to be made in so many portions of the Republic of Mexico, and many of them so distant from any depository. The great object, in these cases, would not be to circulate paper among our troops in Mexico, but to facilitate the obtaining and transferring specie there for circulation, through the operations of foreign exchange, on terms highly advantageous to the Government. It being the anxious desire of this Department, even for beneficial purposes, never to exercise any doubtful powers, the propriety of some more clear and adequate provisions on this subject is submitted to the enlightened consideration of Congress.

In connection with the amendments proposed to the bill organizing the constitutional Treasury, far the most important would be the establishment of a branch of the mint of the United States at the city of New York, to perform, among its other functions, the duties appertaining to a depository of the public money. During a period of more than half a century, the mint and branch mints have had deposited with them about one hundred and sixteen millions of gold and silver bullion and coin, no portion of which has ever been lost to the Government; and as two-thirds of our whole revenue is collected at the city of New York, a branch there would place beyond all hazard the security of the public money, and at the same time greatly enlarge the circulation of gold and silver. For the reasons stated in my last annual report, foreign gold coin will not, to any extent, circulate as a currency among the people. It is necessary that this coin should receive the American stamp, by recoinage, at our own mint, into eagles, half and quarter eagles, in order to enable it to pass into general circulation. When we consider the vast amount of foreign coin that is brought into the city of New York through the operations of business, as well as of the custom-house there, as also by emigrants from abroad, the importance of converting all this at once there into American coin can scarcely be over-estimated. If the specie now flowing within our limits remains in foreign coin, it may find its way, not into circulation, but into the vaults of the banks, where it might be made the basis, as often heretofore, of bank and paper expansions; and if so, ruinous revulsions could not fail to ensue. It is im-

portant to all the great interests of the country, but especially to manufactures, that the currency should not be redundant or depreciated, and excessive imports of foreign merchandise brought, as a consequence, into the country. In connection with the constitutional Treasury, a branch of the mint at New York would be most useful in converting the foreign into American coin, encouraging thereby its circulation among the people, instead of triple and quadruple issues of bank paper.

We are beginning to realize the benefits of the new tariff, many imports having been warehoused in anticipation of the new duties, and some already paid. By freer interchange of commodities, the foreign market is opened to our agricultural products, our tonnage and commerce are rapidly augmenting, our exports enlarged and the price enhanced, exchanges are in our favor, and specie is flowing within our limits. The country was never more prosperous, and we have never enjoyed such large and profitable markets for all our products. This is not the result of an inflated currency, but is an actual increase of wealth and business. Whilst agriculture, commerce, and navigation, released from onerous taxes and restrictions, are thus improved and invigorated, manufactures are not depressed. The large profits of manufacturers may be in some cases somewhat diminished; but that branch of industry, now reposing more on its own skill and resources, is still prosperous and progressive. New manufactories are being erected throughout the country, and still yield a greater profit, in most cases, than capital invested in other pursuits.

Commerce between nations is but an exchange of their respective products, specie liquidating only the occasional fluctuating balances, and cannot long be maintained to any great extent by sales for specie only. Thus, if England opens her markets to our products, whilst we exclude by high duties most of the fabrics she would sell in exchange, her specie would rapidly diminish, and such a commerce would languish and decline. She might still, from necessity, purchase a portion of our products; but a necessity equally stern and irresistible, from exhausted means, would soon compel her to reduce the purchases and price, and thus diminish the balance demanded from her in specie. To maintain, then, permanently, a profitable commerce with England, the barriers must be broken down on both sides—her corn laws repealed and our duties reduced, so as to permit an exchange of her fabrics for our products. With high duties on our part, we could realize but little permanent advantage from the repeal of her corn laws. Such high duties would continue in force, as against our farmers, the British corn laws nearly as effectually as though they had never been repealed. Before the repeal of those laws, the advocates of our protective policy conceded that if England would open her markets for our breadstuffs and provisions, we should receive her fabrics in exchange. Now, her markets are thus opened to these products, and the friends of a protective tariff, abandoning their former position, would still arrest, by high duties, the exchange of English fabrics for our breadstuffs and provisions. If the reduced duties are continued on both sides, so as to permit a reciprocal interchange of commodities, the foreign market, now opened for our breadstuffs and provisions, must be maintained.

Our farmers now have, and must retain, our home market, with or without the tariff, because breadstuffs and provisions cannot profitably be imported here. The few diverted from farming to manufactures, by a high tariff, bear no comparison in number with the people of the world whose markets are lost, in whole or in part, by high duties. Nor is it chiefly the farmers, but the merchant, the ship-builder and ship-owner, the seaman, and the thousands of laborers in the marts of our foreign commerce, that furnish much the larger portion of those who are driven by a high tariff from existing pursuits into manufactures; and consuming, as they all did, our own breadstuffs and provisions, as well before as after this change of their pursuits, no additional market is thereby secured to the farmer. Indeed, there is an absolute loss, in so far as the machinery of the manufacturer, which consumes no breadstuffs or provisions, is substituted for the manual labor engaged in agriculture, commerce, and navigation. The number of manufacturers would not be increased (if increased at all) more than one-tenth by the difference between the tariff of 1842 and that of 1846; and of that tenth, more than one-half would not have changed from agricultural pursuits. In the mean time, when commerce and navigation flourish under low duties, a larger number of consumers of breadstuffs and provisions are diverted to those pursuits from agriculture, than would be driven from it into manufactures by high duties. Nothing, then, is gained in a home market to the farmer by high duties, whilst the markets of the world are lost or diminished. The population of the world is now one thousand millions, increasing at the rate of not less than ten millions per annum, with but little augmentation anywhere of breadstuffs and provisions, except in our own country. Yet our farmers are asked to abandon this immense market, in the vain attempt to create an adequate home market, by sacrificing agriculture, commerce, and navigation, for the benefit of manufacturers.

Experience is against the protective policy. In England, after a long trial and ruinous results, it is abandoned; and here, under the tariff of 1842, the prices of breadstuffs and provisions fell, and have now risen with the reduction of duties and the opening of a foreign market. From a long peace, Europe is becoming so densely populated, that her poorer soil and more uncertain climate afford a less adequate supply of food from year to year for her rapidly-increasing population. Under a system of low duties, and a reciprocal interchange of commodities, it will be the interest not only of Great Britain, but also of most of the continent of Europe, to take a large supply of food from us; but, by arresting this exchange of their fabrics for our products, it becomes their interest, and in fact a necessity, to look for and encourage markets elsewhere; and also, by extraordinary means, and high governmental bounties, to drive capital into agriculture there, to supply the wants of their people, unable to purchase our products, for which, by high duties, we demand payment in specie. If we receive the fabrics of Europe in exchange for our products, it will be their interest to encourage and enlarge that commerce; and it must go on rapidly augmenting until our country becomes the granary for Europe, and our export there of food shall even exceed that of cotton, great as that is destined to be under a system of low duties. With this enlargement of our exports will come a correspondent

increase of our imports, and a great augmentation of the revenue of the Government and of the prosperity of the people. There will be a greater number more profitably engaged in agriculture, commerce, and navigation. The increased number and prosperity of those classes, constituting four-fifths of the whole people, will enable them greatly to extend their purchases; and the manufacturers, by the increased ability and means of our own people, will derive, in a series of years, a greater benefit than by destroying the ability of their customers by excluding their products from the foreign market, and depriving them to that extent of the means to purchase at home or abroad. If the ship-builder constructs and the navigator freights more vessels—if the farmer sells more breadstuffs and provisions, and the planter more cotton, and at better prices—if the merchant transacts a larger and more prosperous business—if the seamen increase in number and receive better wages—if the working classes employed in connection with trade in our American marts of foreign commerce are increased and rendered more prosperous, they must all be enabled to purchase more of our own manufactures, and at better prices. Under such a system of reciprocal interchange of commodities with all the world, the great city of New York would become (what she now is for the States of this Union) the great mart for the commerce of the various nations of the earth. Located nearer the centre of the commerce of the world than any European city, she would go on augmenting until she had surpassed them all, and within her own limits and suburbs would afford a larger home market for our breadstuffs and provisions than the whole number whom a protective tariff would drive from agriculture to manufactures. Such would be the effect on New York as a market for breadstuffs and provisions; whilst New Orleans, Philadelphia, Boston, Baltimore, and our other great commercial marts, would move onward in an accelerated progress, augmenting the demand for agricultural products, as well as for foreign and domestic manufactures. This is the true method of building up a home market for the products of all our industry. This is the most equal, just, certain, and permanent, as well as the most effectual and comprehensive protection and encouragement, not only of manufactures, but also of agriculture, commerce, and navigation, and the labor connected with every branch of American industry.

Table I, hereto annexed, shows that the aggregate value of cotton, rice, wheat, rye, Indian corn, oats, and barley, was, on the 30th of July, 1846, under the old tariff, \$493,331,906; and on the 1st December, 1846, when the new tariff went into effect, \$609,287,565—making an aggregate difference in the price of \$115,955,659.

It is true that the failure of certain crops in Great Britain and the Continent has to some extent affected prices; but, then, there are opposing causes—such as the enormous freight, low exchange, &c.—which, in the absence of reduced duties, must have kept the prices on 30th July and 1st December more nearly the same.

If, however, but sixty millions be added by the new tariff to the value of the products of agriculture and the profits of commerce and navigation, more than one-half would be employed in purchases of domestic fabrics, which, in the absence of those augmented means and profits,

could not have found a market at fair prices at home or abroad. Whilst vast sums have been and still are being expended by the construction of railroads, canals, and other improvements, to transport our products to our great seaboard cities, when they reach those points, the farmer and planter, instead of finding the ocean as a highway prepared to carry their crops, free of all toll or tax, to all the world, met the laws of their own Government closing in whole or in part that highway to those markets for their products by heavy duties on nearly all the fabrics that can be sold in exchange.

The labor employed in agriculture, commerce, and navigation, is as much American labor as that engaged in manufactures, with less of machinery as a substitute. As you depress these three great interests, the demand for workmen in those pursuits is diminished. The labor thus deprived of employment is thrown into the power of the manufacturers, and must enable them to bring down wages to the lowest point which will afford a scanty subsistence; whereas, if agriculture, commerce, and navigation, are improved, as the result of low duties, there must be increased competition and demand for labor, and its wages must be enhanced.

The home market can never be sufficient for our rapidly-increasing agricultural products; but it is for all our manufactures, and for a vast amount besides, which is imported yearly from abroad. Let us enlarge the market for our own manufactures at home, by removing taxation and restrictions from agriculture, commerce, and navigation, and, with augmented means, those engaged in these pursuits will furnish a larger and better home market for our manufactures than they can ever derive in a series of years by diminishing the profits of other pursuits by high duties and onerous restrictions. The great body of American consumers not engaged in manufactures are the customers of the manufacturer, and to affect injuriously the means of those who purchase, must eventually diminish the profits of those who sell, the manufactures. By extending our own commerce, agriculture, and navigation, by increasing the profits of those engaged in those pursuits, by relieving them from heavy taxes, and opening to them unrestricted exchanges with all the world, a far larger, and better, and more permanent, and eventually more profitable, home market will be secured to the manufacturers than any they can ever derive from diminishing the means of their customers engaged in other pursuits. When the farmer and planter, the merchant and navigator, are most prosperous, they will purchase more of American as well as foreign manufactures. In this manner, labor, untaxed and unrestricted by legislation, will find its way into the most natural channels and prosperous pursuits, and the aggregate wealth of the whole nation will advance most rapidly. Thus, whilst a large and profitable market, not dependent on legislative bounties, or restrictions, or taxes, will be built up at home for our own manufactures, the foreign market for them will be extended by freer exchanges. The export of our manufactures last year amounted in value to \$9,569,349, which must go on rapidly augmenting under a more liberal commercial policy. Such of our manufactures as, from their interior location or other causes, do not require high duties, constituting far the larger portion of the whole, are, especially,

greatly injured by the protective system; and the higher the duties, the greater the resulting injurious effects. They are injured both in the home and foreign market. The injury arises in the home market, by diminishing the means of their customers here to purchase their fabrics; and they are injured in the foreign market, by restrictions upon the exchanges there of their exports of home manufactures for foreign imports. Under a system of low duties, all our exports would be greatly augmented, and we should export largely, not only breadstuffs, provisions, cotton, rice, and tobacco, but also, in time, sugar and molasses, and ultimately large quantities of wool and hemp, as well as manufactures of wool, hemp, and cotton. Already Indian corn has become a new article of export; and in time, by a system of liberal exchanges with all the world, iron would take its place on our list of exports to foreign countries.

It is as unwise and unjust as it is repugnant to equal rights and republican principles, to force, by legislation, any class of the community to buy from or sell only to another. High duties are equivalent to a legislative resolve that the farmer shall buy and sell only in the home market, and not to any extent in any of the other markets of the world. Such a system necessarily brings into conflict the interests of the various classes composing the Union, and one class is depressed for the benefit of another. But, by opening all the markets at home and abroad to all our people engaged in every pursuit, agriculture, commerce, manufactures, and navigation, instead of being antagonistic interests, would soon all be united and harmonized in advancing together the public welfare. Such a tariff must soon satisfy all classes and all branches of industry, placing this great question on a permanent basis; taking it, as well as all the pursuits of business, out of the arena of politics, and out of the struggle to advance or depress rival political parties or aspirants. So long as it is sought to advance particular branches of industry at the expense of others, by high duties, the tariff will be a source of never-ending political agitation, rendering uncertain all the pursuits of business, defying all calculation as to the investment of capital, fluctuating with every election, and rising or falling with the successive elevation or downfall of political parties. No tariff ever can be permanent which forces the American people, for the benefit of any class or portion of them, to buy or sell only in such market as may be prescribed by law. Such a system, although it might for a time obtain a transient victory, cannot ultimately and permanently be sustained by the American people.

The British corn laws and our tariff of 1842 were identical in principle, although applicable to different imports. In England, the effort was, by the corn laws, to build up a home market for agricultural products at the expense of manufactures. Here, the effort was, by protective duties in favor of manufactures, to impair the market abroad for our surplus agricultural products. In England, it was called the protection of agriculture; here, the protection of manufactures. In England, the blow was aimed at manufactures; here, the injury was inflicted on agriculture, commerce, and navigation. To build up an adequate home market here for our vast and rapidly-augmenting agricultural products, by taxes on the exchange of our exports in foreign markets, was as impossible as it would be to establish a sufficient home market for British

manufactures by the corn laws. Manufactures are the great British exports, and agricultural products the chief American exports; and any restriction upon the exchanges of either in the foreign market, to which exports must always look for a purchaser, must be disastrous in its effects. The ruinous consequences of the protective system having been proved in England by her own most enlightened statesmen, and demonstrated by experience, it has been surrendered there by most of those who sustained it heretofore, under the lead of its own former most able and distinguished advocate; and now, when it has failed abroad, after reducing millions there to want and misery, we are asked, after its overthrow there and here, to reestablish at home the condemned and abandoned British protective policy. At the very time when the markets of Great Britain are open to our products by the repeal of her corn laws, we are desirous to prevent their operation in favor of those products by high or prohibitory duties on the only fabrics for which they can be exchanged.

There yet remains tobacco (one of our important staples) on which heavy duties, not for protection but for revenue only, are still imposed in England; but if our present commercial policy is maintained here, it is not doubted that even on this article the present high duties will be reduced, with the progressive advance, there and throughout the world, of the more liberal and enlightened system of unrestricted exchanges.

It is believed that the tariff of 1846 will vindicate itself by its results; that it will furnish more revenue than the act it superseded, and more rapidly advance the business and prosperity of the whole country. The duties are imposed only for revenue to support the Government, to bring money into the Treasury; and not to enhance prices, or to advance particular classes or pursuits at the expense of others. The duties are assessed on all imports in exact proportion to their value, and not according to the system of specific duties and minimums, by which the percentage of taxation invariably rises as the value of the article is depressed, and sinks as it rises in value; thus uniformly discriminating in favor of the wealthy few, and against the toiling millions. No adequate reason has ever been advanced why all duties should not be imposed on all articles in proportion to their real value. As to frauds, our merchants and public officers are as familiar with the foreign as with the home price-current. The duty being assessed on each cargo in proportion to its value at the port of exportation, that value being governed by the price at the one port from which the shipment was made, is much more easily ascertainable than the home value, which is different in nearly all our principal cities. No apprehensions are entertained by this Department of imposition by fraudulent invoices or false valuations. It is fully believed that a system of fair and honest valuation can and will be established, by increased vigilance at home and abroad, by making one custom-house and one set of appraisers a check upon the other—thus establishing uniformity throughout the Union, and finally subjecting the whole to supervision here, under the immediate direction and superintendence of this Department. It is believed that the aggregate revenue under the new tariff, exceeding that under the old, will demonstrate that the Government has not lost by fraudulent invoices or false valuations under the system

of duties ad valorem, and that the duties will be collected according to the actual value of the imports; which it is not pretended, nor was it designed, that they should be under a system of minimum or specific duties. It is respectfully submitted that the new system, so just and equal in all its purposes, should have a fair trial. Even those who oppose it from a sincere conviction that it is erroneous, ought to desire that it should be fairly tried. If it fails, as they believe, it can then be abandoned and the old system restored; but if the new tariff succeeds, as is the confident belief of this Department, it will be a triumph of justice and of equal rights, reflecting the highest honor on our free institutions.

It is remarkable that all the able and philosophical writers on this great question, both in Europe and America, unconnected with party or politics, and influenced only by a regard for truth and the best interests of all nations, have long and faithfully advocated the great doctrine of free exchanges, even when the practice of Governments was opposed to their views; and they now enjoy the high satisfaction of seeing what they regarded axiomatic truths incorporated into the policy of the two greatest Powers of the world, and moving onward to the great and final victory of universal peace and unrestricted commerce.

A copy of the instructions for carrying into effect the new tariff is hereto annexed, marked J.

In connection with the finances, the suggestions made in my last annual report in regard to the reduction and graduation of the prices of the public lands in favor of settlers and cultivators are again respectfully submitted to the consideration of Congress, as a certain means of augmenting the revenue. The public lands now subject to sale at private entry exceed one hundred and forty millions of acres, a vast portion of which, long in market, is wholly unsaleable at existing rates, but would, if reduced and graduated, find many purchasers at lower rates. The sales in the Chickasaw cession, in the States of Alabama, Mississippi, and Tennessee, established the fact, that the application of the principle of reduction and graduation rapidly augments the proceeds of the sales. The addition to the wealth of the nation in the augmented value of these lands, as well as the crops that have been already raised upon them, cannot be less than thirty millions of dollars. This district having been sold for the benefit of the Chickasaws, is the only one of the land districts in the new States to which the principle of reduction and graduation has been applied; and the result has proved the beneficial effects of this great measure, both as a means of augmenting the revenue and increasing the public welfare.

By a communication from the General Land Office, hereto annexed, (marked K,) it appears that the quantity of public lands in that cession is 4,316,925 acres, of which 3,681,309 have been sold. The average price realized in less than nine years, up to the 30th of June, 1845, was ninety-one cents per acre; the lands being subject to sale by the treaty, the first year at \$1 25 per acre, the second year at \$1 per acre, the third year at fifty cents per acre, the fourth year at twenty-five cents per acre, and the fifth and all succeeding years at twelve and a half cents per acre. This is a lower price and a much more rapid reduction than was proposed in regard to the public lands; and yet this district, in which the sales were

made in the same manner, (except the graduation,) by the United States, as other public lands, has commanded a larger proportional sum in the same period than any other land district in the United States. It also appears, by the official report from the Commissioner of the General Land Office, that if the whole of the public lands in each of the land districts of the several new States of the Union had been sold within the same period, at the same rates, there would have been a saving to this Government, including interest at six per cent. on its revenue from public lands, of \$61,990,657. But few of these lands were purchased for speculation, but (as the entries show) chiefly by settlers and cultivators, distinguished for enterprise and industry, as well as for moral worth and intelligence; and whilst contributing largely in money from the sales, have added many millions of dollars to the aggregate wealth of the nation, in the improvement and cultivation of these lands. If a graduation bill, in the form in which it passed the Senate on its return from the House, during the last session, should become a law, it would increase the revenue from the public lands from half a million to a million of dollars per annum; and if adopted, together with the proposed duty on tea and coffee, the loan might be safely reduced to eighteen millions of dollars. If, however, the principle of graduation applied to the Chickasaw cession were adopted as regards all the public lands, it would increase for many years the revenue from that source, as proved by the data presented in the table before referred to, several millions of dollars per annum.

It is believed that the sales at the prices reduced and graduated should be confined to limited quantities, sold only for settlement and cultivation. In this manner, whilst the aggregate wealth of the nation and revenue of the Government are rapidly augmented, the wages of labor must be enhanced, by affording to our working classes and the industrious poor certain means, whenever a reduction of their wages shall be proposed, of purchasing homes for themselves and families, at the reduced rates to be established, in relation to the public lands, by the graduation bill.

Some augmentation of the revenue might be produced by removing several onerous restrictions in the preëmption law, and especially by extending its just and salutary provisions to the unsurveyed lands to which the Indian title has been extinguished. By returns from the General Land Office up to the 1st of November last, it appears that whilst the surveyed lands not yet offered at public sale, to which the preëmption principle now extends, amounted to 15,665,441 acres, the unsurveyed, to which the Indian title has been extinguished, amounted to 92,060,572 acres; the opening of which to preëmptions could not fail to augment the revenue. It would carry thousands of settlers upon these lands in advance of the surveys as well as the sales, who would desire to purchase the farms occupied by them, the existence of which would give increased value to the remaining lands, and largely augment the proceeds of the sales. Whilst the measure would thus increase the revenue, it would secure homes to those enterprising and patriotic settlers who move in advance into the wilderness, extending the blessings of civilization, diffusing the influence and advancing the progress of republican principles, and soon adding State after State to the American Union.

No inconsiderable addition could also be made to the revenue by

authorizing the sale of that portion of the public lands containing copper and other ores, whilst the measure would more rapidly develop the resources of this valuable region, and at the same time convert into owners and proprietors those who now occupy the relation of tenants to the Federal Government as a landlord.

If Congress, at an early period of the present session, would impose the proposed duty on tea and coffee, reduce and graduate the price of the public lands in favor of settlers and cultivators, extend the preemption system to the unsurveyed lands to which the Indian title has been extinguished, and authorize the sale of that portion of the public lands containing copper and other valuable ores, the loan might safely be reduced from twenty-three to seventeen millions of dollars.

Annexed are copies (marked L) of instructions, issued by this Department, to carry into effect the act of the 6th of August last, establishing the warehouse system. The large majority by which this law was passed, and the beneficial results already accomplished, clearly indicate that it may be regarded as a part of the settled policy of the country. That it would have been more advantageous if there had been no limit to the time for retaining goods in the warehouse, is the belief of this Department; but the measure having been adopted in its present form as a compromise of conflicting opinions, no recommendation is submitted to disturb that compromise. It is believed that hereafter this great measure will vindicate itself so clearly by its results, that amendments may be obtained by very general consent at a future period. Both as a means of augmenting revenue and of increasing the commerce and prosperity of the country, it is a most important measure. Under its beneficial influence our own great commercial cities will soon rival, and ultimately surpass, the largest marts of European commerce, augmenting most rapidly the wealth and business of the whole country. Important as it is to agriculture, commerce, and navigation, manufactures also will derive from it, in a series of years, great advantages. The benefits in augmented means accruing to those concerned in agriculture, commerce, and navigation, arising from the warehouse bill, will enable them to purchase more of our own manufactures, whilst that interest will not be so seriously affected as it has been by auctions and forced sales of foreign merchandise. Most of these goods, under the warehouse bill, will wait in store for a purchaser, instead of forced sales in our markets because the goods cannot be warehoused.

As this bill will also render our great commercial cities immense marts of assorted cargoes, where merchants from all the world will eventually come to seek a supply, our own manufactures will often be bought, as a part of those assorted cargoes, by purchasers that never would have been found in the absence of such a system.

In Liverpool and its suburbs the number of bonded warehouses is estimated at five hundred; and in London and other ports of the British empire, at many thousands. These immense structures—stretching along their fine docks and mighty basins, a single warehouse often covering many acres of ground, and storing, throughout the year, assorted cargoes of several hundred millions of dollars in value—invite to these marts the merchants and commerce of the world. Indeed, this is one of

the great means by which England has built up her vast commerce; and for a long series of years her whole people, whether for or against protection, acknowledge the important benefits of this system. Here, the advantages would ultimately be still greater; inasmuch as our chief commercial cities are already nearer than those of Europe to the centre of the territory, population, and commerce of the world, and are destined, at no distant day, to be brought still nearer, when the waters of the Atlantic and Pacific shall be united at the Mexican isthmus; which, combined with our possessions on the Pacific, would revolutionize in our favor the commerce of the world, and more rapidly advance our greatness, wealth, and power, than any event that has occurred since the adoption of the Constitution.

It is deemed important that our revenue laws should be extended to Oregon, not only as a means of collecting duties there, but also to defeat any effort that might be made from Asia; or elsewhere, to introduce foreign merchandise, free of duty, into Oregon, (now acknowledged to be a part of the Union,) and then claim the right, under the Constitution, to bring such articles from Oregon, exempt from duty, into any other part of the Union. Two collection districts might, perhaps, be conveniently established: the one near the mouth of the Oregon river, and the other at or near Puget's Sound. With a system of liberal donations of tracts of land in Oregon, sufficient for farms, to settlers and emigrants, this highly interesting portion of the Union would soon contain a considerable population; and, near and convenient as it is to Asia, its commerce would rapidly increase, and large revenues accrue to the Government.

Much time and attention have been given by this Department to the highly important subject of our light-house system, placed by Congress under its supervision. In the month of June, 1845, Lieutenants Thornton A. Jenkins and Richard Bache, of the Navy, were detailed by the Navy Department to visit, under instructions from the Treasury, some of the principal European light-houses, as well as our own. Having completed their examination before the close of the last session of Congress, they communicated the result to this Department, in a most able and interesting report, containing full and valuable information upon this subject. Accompanying this report was a most able paper from Mr. Leonor Fresnel, the distinguished secretary of the board of light-houses in France. That paper, together with the report from this Department, was communicated to Congress on the 5th of August last. Having examined with great care the relative advantages of the reflecting lights and of the refracting or lens apparatus, no doubt is entertained of the vast superiority of the latter, as furnishing a light more brilliant as well as more economical. In the report of this Department on this subject, on the 5th of August last, the organization of a board, without any expense to the Government, to consist of the Fifth Auditor, the superintendent of the coast survey, two naval officers, two engineer officers, (one a military the other a topographical engineer,) and a secretary, who might be a junior officer of the Navy, was recommended as the most efficient means of combining that information possessed by no one person, in regard to coasts and channels, the wants of navigation, the location and construction of the light-houses, and the mechanical principles

involved in lighting, which would enable this Department to render the whole system more useful and economical.

The coast survey and the light-house system, the warehouse bill and the ad valorem revenue tariff, are all great, efficient and coöperative instruments in giving to our country advantages over all others as competitors for the commerce of the world.

The survey of the coast of the United States has made rapid and satisfactory progress during the past year. This Department has watched with great interest the gradual development of the plan for extending the survey to all sections of the coast, and it has in successive years sanctioned the estimates for this important object. Those now presented by the superintendent are in pursuance of the policy which has received the approval of the Department and of two successive Congresses. The plan is recommended by economy, and the rapidity with which the fruits of the work are realized in the production and circulation of maps and charts of different parts of the coast. The highly interesting exploration of the Gulf Stream, which has proved so important and successful a part of the work, has been attended with the loss of one of the most valuable assistants in the survey, and an ornament to the profession to which he belonged. Lieutenant George M. Bache, of the Navy, commanding the coast survey brig Washington, was, with ten of the petty officers and seamen of the vessel, swept from the deck in the hurricane of the 8th of September, never to regain the ship. The surviving officers have borne cheerful testimony to the coolness and ability which he displayed on this trying occasion; and the execution, after he had perished, of the last order which he had given, was the means, under Providence, of saving the lives of those under his command.

This Department has united with that of the Navy in recording these opinions, as also in expressing a strong approval of the conduct of the surviving officers and crew of the Washington, who, in the midst of the most extreme danger, preserved perfect coolness and effective discipline, and finally succeeded in bringing the wreck into port.

Having now presented, in regard to the subjects entrusted to its supervision by the two Houses of Congress, the views of this Department, it is gratifying to know that to them belongs the power to correct all its errors; and, under the guidance of an all-wise and gracious Providence, to advance all the great interests, the honor, welfare, and glory of our beloved country.

R. J. WALKER,
Secretary of the Treasury.

HON. GEORGE M. DALLAS,
*Vice President of the United States,
and President of the Senate.*

A.

Statement of Duties, Revenues, and Public Expenditures, during the fiscal year ending 30th June, 1846, agreeably to the warrants issued, exclusive of trust funds.

	Amount.	Total.
The receipts into the Treasury during the fiscal year ending 30th June, 1846, were as follows:		
From customs, viz:		
During the quarter ending 30th September, 1845	\$8,861,932 14	
During the quarter ending 31st December, 1845	4,192,790 77	
During the quarter ending 31st March, 1846	7,357,192 51	
During the quarter ending 30th June, 1846	6,300,752 45	
		\$26,712,667 87
From sales of public lands	-	2,694,452 48
From miscellaneous and incidental sources	-	92,126 71
Total receipts ..	-	29,499,247 06
Balance in Treasury 1st July, 1845 ..	-	7,658,306 22
Total means ..	-	37,157,553 28
The expenditures for the fiscal year ending 30th June, 1846, exclusive of trust funds, were, viz:		
CIVIL LIST.		
Legislative	944,270 84	
Executive	856,909 44	
Judiciary	544,732 30	
Governments in the Territories of the United States	64,845 82	
Surveyors and their clerks	67,320 42	
Officers of the mint and branches ..	42,307 88	
Commissioner of Public Buildings ..	2,000 00	
Secretary to sign patents for public lands	1,237 00	
		2,523,624 20
Total civil list	-	
Carried forward ..	-	2,523,624 20

A—Continued.

	Amount.	Total.
Brought forward.....	-	\$2,523,624 20
FOREIGN INTERCOURSE.		
Salaries of Ministers.....	\$63,016 48	
Salaries of Secretaries of Legation.....	13,580 51	
Salaries of Chargés d'Affaires.....	69,034 32	
Salary of the Minister to Turkey...	8,000 00	
Salary of the dragoman to Turkey, and contingencies.....	3,600 00	
Contingent expenses of all the mis- sions abroad.....	38,426 53	
Outfits of Ministers and Chargés d'Affaires.....	89,809 00	
Commissioner to Sandwich Islands.....	2,450 00	
Commissioner and Secretary to re- side in China.....	5,000 00	
Contingent expenses of foreign inter- course.....	21,941 69	
Salary of the consul at London....	2,000 00	
Relief and protection of American seamen.....	67,126 52	
Clerk hire, office rent, &c., to Amer- ican consul at London.....	2,800 00	
Intercourse with Barbary Powers...	8,248 24	
Interpreters, guards, and other ex- penses of consulates in the Turkish dominions.....	1,000 00	
Payments under the ninth article of the treaty with Spain.....	1,900 00	
Total foreign intercourse...	-	397,933 29
MISCELLANEOUS.		
Surveys of public lands.....	153,837 66	
Support and maintenance of light- houses.....	400,877 29	
Marine hospital establishment.....	68,678 70	
Building marine hospitals.....	42,887 49	
Public buildings in Washington....	36,656 95	
Support and maintenance of the penitentiary, District of Columbia	17,400 87	
Furniture for the President's House	11,358 28	
Carried forward.....	731,697 24	2,921,557 49

A—Continued.

	Amount.	Total.
Brought forward.....	\$731,697 24	\$2,921,557 49
Relief of the several corporate cities of the District of Columbia.....	122,516 49	
Auxiliary watch of Washington.....	6,176 00	
Support of insane persons in the District of Columbia.....	5,325 79	
Patent fund.....	42,128 70	
Distribution of the sales of the pub- lic lands.....	25,125 23	
Payments to Maine and Massachu- setts for expenses incurred in pro- tecting the heretofore disputed ter- ritory on the northeastern frontier of the United States.....	56,754 63	
Building custom-houses and ware- houses.....	115,940 00	
Survey of the coast of United States	100,000 00	
Mint establishment.....	92,771 50	
Relief of sundry individuals.....	58,314 94	
Running and marking the boundary line between the United States and the possessions of Great Britain	75,000 00	
Three per cent. to State of Illinois..	25,087 45	
Five per cent. to State of Michigan.	1,259 93	
Five per cent. to State of Arkansas.	1,788 76	
Two per cent. to State of Mississippi, per act 4th September, 1841....	146,823 75	
Debentures and other charges.....	322,808 17	
Additional compensation to officers of customs.....	88,346 25	
Duties refunded under protest.....	859,974 77	
Payment of horses, &c., lost.....	34,330 46	
Repayment for lands erroneously sold.....	24,731 18	
Refunding purchase money for lands sold in Greensburg district, La. .	19,877 95	
Expenses incident to loans.....	2,400 00	
Results and account of the Exploring Expedition.....	21,747 26	
Preparing indices to the manuscript papers of Washington.....	1,252 00	
Testing the capacity and usefulness of the electro-magnetic telegraph.	7,617 30	
Carried forward.....	2,989,795 75	\$2,921,557 49

A—Continued.

	Amount.	Total.
Brought forward.....	\$2,989,795 75	\$2,921,557 49
Payment of books ordered by Congress.....	9,338 55	
Expenses in relation to insolvent debtors of the United States.....	92 91	
Manual for custom-houses in relation to sugar.....	3,200 00	
Purchase of lots in the rear of the General Post Office Department.....	22,150 00	
Supplying any deficiency in the regular revenues from postage, &c. .	650,000 00	
Postage charged to the executive departments or bureaux thereof, &c.	160,231 62	
Additional compensation to judges of Missouri, &c.	5,206 79	
Clerk to commissioners to remit duties on goods destroyed by fire in New York.....	1,000 00	
All other miscellaneous items.....	2,926 73	
For a proposed edition of the "Laws and Treaties" of the United States.	17,500 00	
Total miscellaneous.....	-	3,861,442 35
UNDER THE DIRECTION OF THE WAR DEPARTMENT.		6,782,999 84
Army proper.....	4,049,929 06	
Military Academy.....	140,852 35	
Fortifications and other works of defence.....	1,031,327 60	
Armories, arsenals, and munitions of war.....	1,112,613 18	
Harbors, roads, rivers, &c.	239,625 49	
Surveys.....	74,783 64	
Pensions.....	1,784,988 30	
Indian department.....	944,454 26	
Claims of the State of Virginia....	26,731 45	
Arming and equipping the militia..	193,011 44	
Payments to volunteers and militia of States and Territories.....	544,346 33	
Mexican hostilities.....	3,404,648 04	
Relief of individuals, and miscellaneous.....	32,117 21	
Total under War Department	-	13,579,428 35
Carried forward.....	-	20,362,428 19

A—Continued.

	Amount.	Total.
Brought forward.....	-	\$20,362,428 19
UNDER THE DIRECTION OF THE NAVY DEPARTMENT.		
Pay and subsistence, including medi- cines, &c.....	\$3,252,850 29	
Increase, repairs, ordnance, and equipments	1,481,534 35	
Contingent expenses.....	484,928 60	
Navy-yards	506,224 39	
Navy hospitals and asylums.....	48,567 02	
Magazines	472 14	
Relief of individuals, and miscella- neous	184,238 55	
Pensions.....	129,774 84	
Mexican hostilities.....	147,619 40	
Marine corps.....	214,653 12	
Total under Navy Department	-	6,450,862 70
PUBLIC DEBT.		
Paying the old public debt.....	32,568 07	
Interest on loans of 1841, 1842, and 1843.....	833,953 75	
Redemption of the loan of 1841....	46,082 17	
Redemption of Treasury notes.....	296,449 80	
Interest on Treasury notes.....	8,769 52	
Total public debt.....	-	1,217,823 31
Total expenditures.....	-	28,031,114 20
Balance in the Treasury 1st July, 1846.....	-	9,126,439 08

TREASURY DEPARTMENT,

REGISTER'S OFFICE, *December 5, 1846.*R. H. GILLET, *Register.*

B.

Statement of Duties, Revenues, and Public Expenditures, for the first quarter of the fiscal year, from 1st July to 30th September, 1846, agreeably to warrants issued, exclusive of trust funds.

	Amount.
RECEIPTS.	
From customs.....	\$6,153,826 38
From sales of public lands.....	663,702 94
From miscellaneous and incidental sources.....	35,011 10
From Treasury notes issued under act of 23d July, 1846.....	1,953,950 00
	8,806,490 42
EXPENDITURES.	
Civil, miscellaneous, and foreign intercourse.....	\$1,644,271 20
Army proper, &c.	8,153,659 30
Fortifications, ordnance, and arming militia.....	462,627 09
Indian department.....	827,880 03
Pensions.....	962,757 77
Naval establishment.....	1,969,980 76
Redemption of Treasury notes, and interest.....	62,096 82
Redemption of Treasury notes which had been purloined, including interest.....	5,388 30
	14,088,661 27

TREASURY DEPARTMENT,
REGISTER'S OFFICE, *December 5, 1846.*

R. H. GILLET, *Register.*

C.

Statement exhibiting the quantity and value of Teas consumed annually, from 1821 to 1846, and the amount of duty which accrued on the same from 1821 to 1832, together with the average rate of duty per pound, and the equivalent ad valorem, during the years which the article was subject to duty.

Years.	Teas consumed.		Duties.	Average rate of duty.	Equivalent ad valorem duty.
	Pounds.	Value.			
				Cents.	Per cent.
1821.	4,586,223	\$1,080,264	\$1,442,367 13	31.45	133.52
1822.	5,305,588	1,160,579	1,637,835 02	30.87	141.12
1823.	6,474,934	1,547,695	2,000,754 60	30.09	129.27
1824.	7,771,619	2,224,203	2,587,949 13	33.03	116.35
1825.	7,173,740	2,246,794	2,405,355 02	33.53	107.05
1826.	8,482,483	2,443,587	2,911,188 17	34.32	119.13
1827.	3,070,885	942,439	1,029,360 65	33.52	109.22
1828.	6,289,581	1,771,993	2,138,457 54	34.00	120.68
1829.	5,602,795	1,531,460	1,889,822 75	33.73	123.40
1830.	6,873,091	1,532,211	2,287,364 68	33.28	149.28
1831.	4,656,681	1,057,528	1,478,496 22	31.75	139.80
1832.	8,627,144	2,081,339	1,216,427 30	14.01	58.44
1833.	12,927,043	4,775,081	-	-	-
1834.	13,193,553	5,122,275	-	-	-
1835.	12,331,638	3,594,293	-	-	-
1836.	14,484,784	4,472,342	-	-	-
1837.	14,465,722	5,003,401	-	-	-
1838.	11,978,744	2,559,246	-	-	-
1839.	7,748,028	1,781,824	-	-	-
1840.	16,860,784	4,059,545	-	-	-
1841.	10,772,087	3,075,332	-	-	-
1842.	13,482,645	3,567,745	-	-	-
1843.	12,785,748	3,405,627	-	-	-
1844.	13,054,327	3,152,225	-	-	-
1845.	17,162,550	4,809,621	-	-	-
1846.	16,891,020	3,983,337	-	-	-

TREASURY DEPARTMENT,

REGISTER'S OFFICE, December 7, 1846.

R. H. GILLET, Register.

C—Continued.

Statement exhibiting the quantity and value of Coffee consumed annually, from 1821 to 1846, and the amount of duty which accrued on the same from 1821 to 1832, together with the rate of duty per pound, and the equivalent ad valorem, during the years which the article was subject to duty.

Years.	Coffee consumed.		Duties.	Rate of duty.	Equivalent ad valorem duty.
	Pounds.	Value.			
1821...	11,886,063	\$2,402,311	\$594,303 15	Cents. 5	Per cent. 24.74
1822...	18,515,271	3,899,042	925,763 55	5	23.74
1823...	16,437,045	2,835,420	821,852 25	5	28.98
1824...	20,797,069	2,513,950	1,039,853 45	5	41.36
1825...	20,678,062	1,995,892	1,033,903 10	5	51.80
1826...	25,734,784	2,710,536	1,286,739 20	5	47.47
1827...	28,354,197	1,139,607	1,417,709 85	5	124.40
1828...	39,156,733	3,695,241	1,957,836 65	5	52.98
1829...	33,049,695	3,052,020	1,652,484 75	5	54.14
1830...	38,363,687	3,180,479	1,918,184 35	5	60.31
1831...	75,700,757	5,796,139	1,514,015 14	2	26.12
1832...	36,471,241	2,516,120	364,712 41	1	14.49
1833...	75,057,906	7,525,610	-	-	-
1834...	44,346,505	4,473,937	-	-	-
1835...	91,753,002	9,381,689	-	-	-
1836...	77,647,300	7,667,877	-	-	-
1837...	76,044,071	7,335,506	-	-	-
1838...	82,872,633	7,138,010	-	-	-
1839...	99,872,517	9,006,685	-	-	-
1840...	86,297,761	7,615,824	-	-	-
1841...	109,200,247	9,855,273	-	-	-
1842...	107,383,567	8,447,851	-	-	-
1843...	85,916,666	5,923,927	-	-	-
1844...	149,711,820	9,054,298	-	-	-
1845...	94,358,939	5,380,532	-	-	-
1846...	124,336,054	7,802,894	-	-	-

TREASURY DEPARTMENT,

REGISTER'S OFFICE, December 7, 1846.

R. H. GILLET,
Register of the Treasury.

D.

Statement of all Treasury Notes paid under the provisions of the act of Congress approved 10th August, 1846, which had been stolen and put into circulation, and not cancelled.

Date.	To whom paid.	Amount.
1846.		
Sept. 15..	Martin Pleasants & Co.	\$1,139 23
" 23..	N. Wright.....	564 05
" 23..	Bank of Baltimore.....	514 96
" 25..	J. G. Gregory & Co.	1,080 38
" 26..	James McMaster.....	545 05
" 28..	Union Bank, Providence, R. I.	1,544 63
Oct. 7..	Anizi Hathaway.....	514 96
" 9..	Bank of Pennsylvania.....	514 88
" 22..	Philadelphia Saving Fund Society.....	1,133 21
" 22..	Phoenix Mutual Insurance Co., Philadelphia.....	210 28
" 22..	Delaware Insurance Company, Philadelphia.....	514 88
Nov. 7..	Bank of Delaware County.....	108 28
" 10..	Andrew C. Craig.....	53 75
" 10..	State Bank, Newark.....	2,580 61
" 10..	Louisville Savings Institution.....	108 00
" 18..	August Belmont.....	595 21
" 18..	James M. Franciscus.....	540 50
" 18..	Eneas Smith.....	108 40
" 19..	R. H. & G. M. Bailey.....	541 40
" 24..	Bank of America.....	228 12
" 27..	E. W. Clark & Brothers.....	108 10
" 28..	Swain, Abel & Simmons.....	542 00
" 28..	John D. Williams.....	1,544 63
" 28..	Moses Wood.....	542 00
" 30..	John B Dana.....	1,569 80
		17,446 31

TREASURY DEPARTMENT,

REGISTER'S OFFICE, *December 1, 1846.*

R. H. GILLET,

Register of the Treasury.

E.

Statement of the amount of the Public Debt paid from the 4th March, 1845, to the 1st December, 1846.

	Amount.
Old funded and unfunded debt	\$42,441 83
Debts of the corporated cities of the District of Columbia.....	60,000 00
Reimbursements of Treasury notes under acts prior to act of 22d July, 1846.....	856,748 25
Reimbursement of Treasury notes per act July, 1846.....	513,600 00
Redemption of the loan of 1841.....	207,814 94
	\$1,680,605 02

Statement of the amount of interest on the Public Debt paid from 4th March, 1845, to 1st December, 1846.

	Amount.
Interest on the public debt	\$1,399,567 33
Interest on Treasury notes.....	21,666 72
Interest on debts of several corporate cities, D. C. ...	106,808 57
	\$1,528,042 62

TREASURY DEPARTMENT,

REGISTER'S OFFICE, *December 3, 1846.*

R. H. GILLET,
Register of the Treasury.

F.

Statement of the Debt of the United States on the 4th March, 1845.

Of the principal and interest of the old funded and unfunded debt	\$176,450 55
Treasury notes issued during the war of 1812.....	4,317 44
Certificates of the Mississippi stock	4,320 09
Debt of the corporate cities of the District of Columbia.....	1,200,000 00
Outstanding Treasury notes of the issues of 1837 to 1843.....	1,244,779 22
Loan of 1841, at 6 per cent., (interest ceased 31st December, 1844).....	210,814 94

Loan of 1842, at 6 per cent.	\$8,343,886 03
Do. 1843, 5 do.	6,604,231 35
	\$17,788,799 62

Statement of the Debt of the United States on the 1st December, 1846.

Of the principal and interest of the old funded and unfunded debt.	\$134,008 72
Treasury notes issued during the war of 1812.	4,317 44
Certificates of the Mississippi stock.	4,320 09
Debt of the corporate cities of the District of Columbia.	1,140,000 00
Outstanding Treasury notes of issues of 1837 to 1843.	388,030 97
Do. do. issued under the act of 22d July, 1846, viz:	
Amount bearing interest of 1 mill per cent.	\$1,766,450
Do. do. 5 2-5 do.	2,086,650
	3,853,100 00

There are \$709,700 00 of Treasury notes of all kinds in the hands of the accounting officers which have been cancelled, and not yet received and entered on the Register's books.

Loan of 1841, at 6 per cent., (interest ceased 31st December, 1842)	3,000 00
Loan of 1842, at 6 per cent.	8,343,886 03
Do. 1843, 5 do.	6,604,231 35
Do. 1846, 6 do.	3,461,600 00
	18,412,717 38
Loan of 1846, at 5 per cent., in payment of the fourth and fifth instalments of the Mexican indemnity of the \$320,000 authorized.	320,000 00
(Certificates have been issued for \$246,809 87.)	
	\$24,256,494 60

TREASURY DEPARTMENT,
REGISTER'S OFFICE, *December 1, 1846.*

R. H. GILLET.

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F F.

Proposals for United States loan.

TREASURY DEPARTMENT, *October 30, 1846.*

An act having been passed by Congress and approved by the President of the United States on the 22d July, 1846, entitled "An act authorizing an issue of Treasury notes and a loan," the undersigned, Secretary of the Treasury, will, in pursuance of the provisions of said act, receive proposals at the Treasury until the 12th of November, 1846, inclusive, for the subscription of a loan of five millions of dollars,

on a stock bearing an interest of six per cent. per annum, payable semi-annually. The proposals will state the price to be paid for said stock. The money loaned to be placed to the credit of the Treasurer of the United States, with him or with either of the assistant treasurers at Boston, New York, or Charleston, or the treasurer of the mint at Philadelphia or New Orleans. Stock will be inscribed on the books of the Department, and certificates issued for the sums thus agreed for, on evidence of the deposit of the money as provided above, bearing interest from the date of the deposit, and irredeemable before the 12th of November, 1856. The proposals will state where the money will be deposited, and should be directed in letters, under seal, to the Secretary of the Treasury, endorsed, "Proposals for the United States loan." No offer for any sum under one thousand dollars will be considered.

R. J. WALKER,
Secretary of the Treasury.

G.

Statement exhibiting the value of Merchandise imported paying duty, the amount of duty which accrued on the same, and also the rate per centum ad valorem of the said duties on the respective values, during the years 1844, 1845, and 1846.

Period of importation.	Value paying duty.	Duties.	Rate per cent. ad valorem.
1844. Imported ad valorem goods	\$52,315,291	\$14,449,348 03	27.62
Imported specific articles	31,352,863	14,531,208 77	46.34
	83,668,154	28,980,556 80	34.64
1845. Imported ad valorem goods	\$60,191,862	\$16,278,117 22	27.04
Imported specific articles	34,914,862	14,540,737 65	41.64
	95,106,724	30,818,854 87	32.40
1846. Imported ad valorem goods	\$60,660,453	\$16,521,117 12	27.23
Imported specific articles	36,263,605	13,859,582 18	38.21
	96,924,058	30,378,699 30	31.34

1844. Excess of specific duties over ad valorem \$81,860 74

1845. Excess of ad valorem duties over specific \$1,737,379 57

1846. Excess of ad valorem duties over specific 2,663,534 94

Excess in 1845 and 1846 4,400,914 51

Deduct excess of specific duties in 1844 81,860 74

Excess in three years of ad valorem duties over the specific 4,320,053 77

TREASURY DEPARTMENT,

REGISTER'S OFFICE, *December 7, 1846.*

R. H. GILLET, *Register, &c.*

REGULATIONS OF THE TREASURY DEPARTMENT.

H.

Circular to Collectors, Receivers, Treasurer of the Mint and Branch Mints, Assistant Treasurers, Disbursing Agents, and Officers of the Government of the United States.

TREASURY DEPARTMENT, August 25, 1846.

By the act of the 6th August, 1846, establishing the constitutional Treasury, it is provided as follows:

"SEC. 20. *And be it further enacted*, That no exchange of funds shall be made by any disbursing officers or agents of the Government, of any grade or denomination whatsoever, or connected with any branch of the public service, other than on exchange for gold and silver; and every such disbursing officer, when the means for his disbursements are furnished to him in gold and silver, shall make his payments in the money so furnished; or when those means are furnished to him in drafts, shall cause those drafts to be presented at their place of payment, and properly paid according to the law; and shall make his payments in the money so received for the drafts furnished, unless, in either case, he can exchange the means in his hands for gold and silver at par. And it shall be, and is hereby, made the duty of the head of the proper Department immediately to suspend from duty any disbursing officer who shall violate the provisions of this section, and forthwith to report the name of the officer or agent to the President, with the fact of the violation, and all the circumstances accompanying the same and within the knowledge of the said Secretary, to the end that such officer or agent may be properly removed from office, or restored to his trust and the performance of his duties, as to the President may seem just and proper: *Provided, however*, That those disbursing officers having, at present, credits in the banks, shall, until the first day of January next, be allowed to check on the same, allowing the public creditors to receive their pay from the banks either in specie or bank notes.

"SEC. 21. *And be it further enacted*, That it shall be the duty of the Secretary of the Treasury to issue and publish regulations to enforce the speedy presentation of all Government drafts for payment at the place where payable, and to prescribe the time, according to the different distances of the depositories from the seat of Government, within which all drafts upon them, respectively, shall be presented for payment; and, in default of such presentation, to direct any other mode and place of payment which he may deem proper; but, in all these regulations and directions, it shall be the duty of the Secretary of the Treasury to guard, as far as may be, against those drafts being used or thrown into circulation as a paper currency, or medium of exchange. And no officer of the United States shall, either directly or indirectly, sell or dispose to any person or persons, or corporations, whatsoever, for a premium, any Treasury note, draft, warrant, or other public security, not his private property, or sell or dispose of the avails or proceeds of such note, draft, warrant, or security,

in his hands for disbursement, without making return of such premium, and accounting therefor by charging the same in his accounts to the credit of the United States; and any officer violating this section shall be forthwith dismissed from office."

It is obvious that the great and beneficial purpose of Congress in these provisions is, to enlarge the circulation of gold and silver, and to prevent Treasury drafts becoming a paper currency. It being made the duty of this Department to enforce these provisions of the law, and to issue and publish regulations for that purpose, the following have been adopted:

1st. All Government drafts shall be made payable to order, and not to bearer.

2d. They shall be assignable only by special endorsement.

3d. They shall be presented for payment at the places where payable, namely: If payable at a place distant not more than fifty miles from the seat of Government of the United States, they must be presented within twenty days from the date of the draft. If payable at a place distant more than fifty miles from the seat of Government, and not exceeding one hundred miles, they must be presented within forty days from the date of the draft. If payable at a place distant more than one hundred miles, and not exceeding two hundred, from the seat of Government, they must be presented within sixty days from the date of the draft. If payable at a place more than two hundred miles from the seat of Government, and not exceeding four hundred, they must be presented within eighty days from the date of the draft; and if payable at any place exceeding four hundred miles from the seat of Government, they must be presented within ninety days from the date of the draft.

4th. All drafts not presented within the times above described must be returned by the holders to the Treasurer of the United States, when such order shall be made for the payment of such drafts as will best comport with the public interest, and tend to prevent delay in the presentation of future drafts, or any attempt to convert them into a paper circulation.

5th. No exchange of funds shall be made by disbursing officers or agents of the Government, except for gold and silver; and every such disbursing officer, when furnished with specie for disbursement, shall make his payments in the money so furnished, or when furnished with drafts, shall cause those drafts to be presented at the place of payment and properly paid according to the law, and shall make his payments in the money so received for the drafts furnished, unless in either case he can exchange the means on his hand for gold and silver at par.

6th. No payment can be made in Treasury drafts by disbursing agents to the public creditors, even at the request of such creditors.

7th. All premiums received by any agent or officer of the Government on any Treasury draft or public security not the private property of the holder, must be accounted for and paid to the Government of the United States.

8th. No Treasury drafts shall be reissued, but the same when paid at the place where payable, shall be immediately cancelled by the public officer receiving the same, by punching two or more holes through the drafts, not defacing the date or number, and writing on the face of each

draft in large characters, "cancelled by A. B., Assistant Treasurer," &c., as the case may be.

A strict compliance with all these regulations will be required from all disbursing agents and officers of the Government of the United States.

R. J. WALKER,

Secretary of the Treasury.

Notice to Collecting, Receiving, and Disbursing Officers of the United States.

TREASURY DEPARTMENT, August 25, 1846.

In the 6th, 9th, 15th, and 16th sections of the act of the 6th instant, establishing the constitutional Treasury, it is provided as follows:

"SEC. 6. *And be it further enacted*, That the Treasurer of the United States, the treasurer of the mint of the United States, the treasurers, and those acting as such, of the various branch mints, all collectors of the customs, all surveyors of the customs acting also as collectors, all assistant treasurers, all receivers of public moneys at the several land offices, all postmasters, and all public officers of whatsoever character, be, and they are hereby, required to keep safely, without loaning, using, depositing in banks, or exchanging for other funds than as allowed by this act, all the public money collected by them, or otherwise at any time placed in their possession and custody, till the same is ordered, by the proper Department or officer of the Government, to be transferred or paid out; and when such orders for transfer or payment are received, faithfully, and promptly to make the same as directed, and to do and perform all other duties as fiscal agents of the Government which may be imposed by this or any other acts of Congress, or by any regulation of the Treasury Department made in conformity to law; and also to do and perform all acts and duties required by law, or by direction of any of the executive departments of the Government, as agents for paying pensions, or for making any other disbursements which either of the heads of those Departments may be required by law to make, and which are of a character to be made by the depositaries hereby constituted, consistently with the other official duties imposed upon them."

"SEC. 9. *And be it further enacted*, That all collectors and receivers of public money, of every character and description, within the District of Columbia, shall, as frequently as they may be directed by the Secretary of the Treasury or the Postmaster General so to do, pay over to the Treasurer of the United States, at the Treasury, all public moneys collected by them, or in their hands; that all such collectors and receivers of public moneys within the cities of Philadelphia and New Orleans, shall, upon the same direction, pay over to the treasurers of the mints in their respective cities, at the said mints, all public moneys collected by them, or in their hands; and that all such collectors and receivers of public moneys within the cities of New York, Boston, Charleston, and St. Louis, shall, upon the same direction, pay over to the assistant treasurers in their respective cities, at their offices, respectively, all the public moneys collected by them, or in their hands, to be safely kept by the

said respective depositaries until otherwise disposed of according to law; and it shall be the duty of the said Secretary and Postmaster General, respectively, to direct such payments by the said collectors and receivers at all the said places, at least as often as once in each week, and as much more frequently, in all cases, as they in their discretion may think proper."

"SEC. 15. *And be it further enacted*, That all marshals, district attorneys, and others having public moneys to pay to the United States, and all patentees wishing to make payment for patents to be issued, may pay all such moneys to the Treasurer of the United States, to the treasurer of either of the mints in Philadelphia or New Orleans, to either of the other assistant treasurers, or to such other depositary constituted by this act as shall be designated by the Secretary of the Treasury in other parts of the United States to receive such payments, and give receipts or certificates of deposit therefor."

"SEC. 16. *And be it further enacted*, That all officers and other persons, charged by this act, or any other act, with the safe keeping, transfer, and disbursement of the public moneys, other than those connected with the Post Office Department, are hereby required to keep an accurate entry of each sum received, and of each payment or transfer; and that if any one of the said officers, or of those connected with the Post Office Department, shall convert to his own use, in any way whatever, or shall use, by way of investment in any kind of property or merchandise, or shall loan, with or without interest, or shall deposite in any bank, or shall exchange for other funds except as allowed by this act, any portion of the public moneys entrusted to him for safe keeping, disbursement, transfer, or for any other purpose, every such act shall be deemed and adjudged to be an embezzlement of so much of the said moneys as shall be thus taken, converted, invested, used, loaned, deposited, or exchanged, which is hereby declared to be a felony; and any failure to pay over or to produce the public moneys entrusted to such person shall be held and taken to be *prima facie* evidence of such embezzlement; and if any officer charged with the disbursements of public moneys shall accept or receive, or transmit to the Treasury Department to be allowed in his favor, any receipt or voucher from a creditor of the United States, without having paid to such creditor, in such funds as the said officer may have received for disbursement, or such other funds as he may be authorized by this act to take in exchange, the full amount specified in such receipt or voucher, every such act shall be deemed to be a conversion by such officer to his own use of the amount specified in such receipt or voucher; and any officer or agent of the United States, and all persons advising or participating in such act, being convicted thereof before any court of the United States of competent jurisdiction, shall be sentenced to imprisonment for a term of not less than six months nor more than ten years, and to a fine equal to the amount of the money embezzled. And, upon the trial of any indictment against any person for embezzling public money under the provisions of this act, it shall be sufficient evidence, for the purpose of showing a balance against such person, to produce a transcript from the books and proceedings of the Treasury, as required in civil cases, under the pro-

visions of the act entitled 'An act to provide more effectually for the settlement of accounts between the United States and receivers of public moneys,' approved March third, one thousand seven hundred and ninety-seven; and the provisions of this act shall be so construed as to apply to all persons charged with the safe keeping, transfer, or disbursement of the public money, whether such persons be indicted as receivers or depositaries of the same; and the refusal of such person, whether in or out of office, to pay any draft, order, or warrant, which may be drawn upon him by the proper officer of the Treasury Department for any public money in his hands belonging to the United States, no matter in what capacity the same may have been received or may be held, or to transfer or disburse any such money promptly, upon the legal requirement of any authorized officer of the United States, shall be deemed and taken, upon the trial of any indictment against such person for embezzlement, as *prima facie* evidence of such embezzlement."

The attention of all public officers enumerated in the above sections is hereby called to the provisions therein contained. Unless where otherwise specially directed, the officers referred to in the 9th section will make their deposits, in accordance with the provisions of this law, at least once each week.

The collectors at New York and Boston will make their deposits daily with the assistant treasurers.

R. J. WALKER,
Secretary of the Treasury.

Circular to each Naval Officer, each Register of a Land Office, Director and Superintendent of a Mint, and each Surveyor at those ports where there is a Collector but not a Naval Officer.

TREASURY DEPARTMENT, September 15, 1846.

SIR: By the 12th section of the "Act to provide for the better organization of the Treasury, and for the collection, safe keeping, transfer, and disbursement of the public revenue," it is enacted:

"That in addition to the examinations provided for in the last preceding section, and as a further guard over the public moneys, it shall be the duty of each naval officer and surveyor, as a check upon the assistant treasurers, or the collector of the customs, of their respective districts; of each register of a land office, as a check upon the receiver of his land office; and of the director and superintendent of each mint and branch mint, when separate offices, as a check upon the treasurers, respectively, of the said mints, or the persons acting as such, at the close of each quarter of the year, and as much more frequently as they shall be directed by the Secretary of the Treasury to do so, to examine the books, accounts, returns, and money on hand, of the assistant treasurers, collectors, receivers of land offices, treasurers of the mint and each branch mint, and persons acting as such, and to make a full, accurate, and faithful return to the Treasury Department of their condition."

You will, therefore, at the close of each month, make a careful exami-

nation of the money in possession of the assistant treasurer, collector, receiver of money for public lands, or treasurer of the mint, with whom you are associated in public business, or whose office is in your district, and report to this Department the amount on hand in gold and silver coin and in bank notes; also, what portion is to the credit of the Treasurer of the United States; and what may be held to pay expenses chargeable on the accruing revenue, distinct from what he has to pay as fiscal agent of any department of the Government.

You will report, also, the condition in which the money is kept and guarded, and the state of the books and papers of the office. You will suggest any improvement which may occur to you in the arrangement and business of the office, to the officer whose money and books you are required to examine; and if your suggestions shall not be attended to by him previous to the next inspection, you will state your views to the Treasury Department. You will, when convenient, make your report on the back of the monthly return of the receiver, collector, or treasurer; and, when the collector makes a weekly return, on the last one in the month. The special examinations which you or others may make, besides the periodical ones above required, will be made from time to time, under particular directions from this Department.

Any fees that may hereafter come into the hands of any surveyor or naval officer, beyond what the laws allow him to retain, he will hereafter deposit with the public depository nearest to him; never, in any instance, suffering such surplus fees, when they shall amount to one hundred dollars or upwards, to remain on deposit for a longer period than one week.

R. J. WALKER,
Secretary of the Treasury.

Circular to Collectors of the Customs at Buffalo Creek, Wilmington, North Carolina, Savannah, and Mobile. To the Surveyors of the Customs at Nashville and Cincinnati, and to the Receivers of Public Moneys at Little Rock, Arkansas, at Jeffersonville, Indiana, Chicago, Illinois, and Detroit, Michigan.

TREASURY DEPARTMENT, *September 15, 1846.*

The 15th section of "An act to provide for the better organization of the Treasury, and for the collection, safe keeping, transfer, and disbursement of the public revenue," enacts "That all marshals, district attorneys, and others having public money to pay to the United States, and all patentees wishing to make payment for patents to be issued, may pay all such moneys to the Treasurer of the United States, to the treasurer of either of the mints in Philadelphia or New Orleans, to either of the other assistant treasurers, or to such other depository constituted by this act as shall be designated by the Secretary of the Treasury in other parts of the United States to receive such payments, and give receipts or certificates of deposit therefor."

Under this provision, for the local convenience of making payments,

except for accruing duties and land sold, which are otherwise provided for, you will receive and place any such money to the credit of the Treasurer of the United States, and will give receipts therefor, briefly stating therein, as well as in your returns, the character of each payment, whether for patents, fines, judgments, &c.

R. J. WALKER,
Secretary of the Treasury.

Circular to each Collector, Receiver of Public Money for lands, Assistant Treasurer, Treasurer of the Mint at Philadelphia, Treasurer of each Branch Mint, and Treasurer of the United States.

TREASURY DEPARTMENT, September 15, 1846.

A copy of the "Act to provide for the better organization of the Treasury, and for the collection, safe keeping, transfer, and disbursement of the public revenue," is herewith enclosed.

You will exercise great vigilance in the performance of the new duties it may devolve on you, without any omission of such as have been imposed and are still required by former laws and regulations.

The new instructions received in respect to the books you are to keep, and the returns you are to make, will be strictly conformed to. Any expenses necessary to be incurred under this act will be separated from others in your accounts, and cannot be allowed unless authority is previously obtained, on satisfactory reasons assigned to the Department. It is hoped the expenses will be few and on the most economical scale.

As a depositary of the public money standing to the credit of the Treasurer of the United States, you will keep an account current with him, in which you will debit yourself with all sums received on his account, and credit yourself with all payments made by his order, and no other.

A weekly transcript of this account must be forwarded to the Department in duplicate; one directed to the Secretary, the other to the Treasurer, which latter must be accompanied by the vouchers for the charges made therein.

Collectors of customs, designated collectors and receivers of public moneys at land offices, who may act as depositaries of the money collected or received by them only, should credit the Treasurer, weekly, with the surplus receipts of the week, after reserving sufficient to meet the current expenses of their offices. Moneys once reported to the Treasurer cannot afterwards be used except in compliance with his drafts, or orders, either for transfer or the payment of warrants on the Treasurer, issued under the authority of law.

The treasurer of the mint, of the branch mint at New Orleans, the assistant treasurers, and such other depositaries as may be required to receive on deposit moneys not collected by them as collectors or receivers, should enter to the Treasurer's credit each sum deposited with or transferred to them, specifically setting forth the date of the deposit, name of the party or parties making it, the object for which and the name of the

party for whose credit it is made, (which particulars must appear on the weekly transcripts,) and also the kind of funds in which it is made.

Entries of Treasurer's drafts, when paid, should show the date of payment, number of draft, and number of warrant on which it was issued, or the designation "Transfer Draft," when of that character. The kind of money used in paying drafts must also be noted on your books, but not stated in the transcripts.

The principal book necessary to carry out these details is a ledger account current, which will serve also as a cash book: as auxiliary to this, particularly when the transactions are numerous, a day book or blotter should be kept. It will be well, also, to keep a separate Register of Transfer Drafts.

The form in which this account should be made out for transmission to the Department is herewith enclosed, marked A. It should be made on paper of the same size of the form.

The form of certificate to be given by you to persons authorized to make deposits with you, to the credit of the Treasurer of the United States, is also enclosed, marked B.

The account current should be balanced at the close of each week, so as to correspond with the transcripts. They must be balanced at the close of each quarter, but the last weekly transcript of a quarter may be deferred should the quarter terminate in the middle of a week, so as to embrace the odd days, and the first transcript of a new quarter may also be deferred for a like purpose.

You will also keep separate books for your incidental expenses, whether they be made under general instructions, as expenses of collection, or from advances by the Treasury for that purpose; and a book for recording all letters from and to your office as a depository.

Be pleased to understand thoroughly this principle, that all money in your hands to the credit of the Treasurer is, in fact, money in the Treasury of the United States, and cannot be used for any other purpose than the payment of warrants (or the drafts thereon) issued in pursuance of appropriations by Congress; but these moneys may be *transferred* from one depository to any other depository, by direction of the Secretary of the Treasury, under the authority of the 10th section of the act.

The 12th section of the act requires each naval officer and surveyor of each port, where there is a naval officer and surveyor, and the register of each land office, to make a quarterly examination of the books, accounts, returns, and money on hand, of the public depository with which he is connected, and to make such examinations as much more frequently as he may be directed so to do by the Secretary of the Treasury. The 11th section of the act authorizes me to make such examinations also, by special agents, as occasion may require. You will grant to the surveyor of the port, naval officer, or the register of the land office, as the case may be, and to such special agents as may be appointed, every facility in your power for making such examinations, and will always keep your money, papers, and books, in readiness for it.

By the 18th section, provision is made as to the kind of money you may receive. To the requirements in that section you will, in all cases, conform; using great caution to avoid the receipt of money that is coun-

terfeit, or the notes of banks not at par, or not convertible into specie on the spot, or not issued by institutions of high credit. After the 31st of December next, all payments into the Treasury must be made in gold and silver coin only, or in Treasury notes. It is desirable that the notes received by you should, when acceptable to others in payment, be first paid out; and if, at the close of any quarter, an amount of them remain on hand over the sum of five thousand dollars, they should, for security, be converted into specie; and oftener, if loss is apprehended, or the specie is wanted to meet drafts you are liable to pay in specie.

For greater accuracy in receiving coin, it will generally be desirable, in very large sums, to weigh as well as count it; and for convenience and speed in making payments and examinations, to keep it sealed up and marked, in bags or boxes of a hundred and a thousand dollars each. It may be well for the examiners to add their seal after their monthly examinations to verify the amounts.

The receipt of Treasury notes in all public payments, as heretofore provided by Congress, and then to be cancelled and remitted here, as required by former instructions, will still be continued when any debtors offer them in payment.

So you will receive, in the same way, any drafts drawn by the Treasurer on yourself, instead of the useless delay and trouble of counting out the money on such drafts and immediately receiving it back in payment.

In no instance will you permit any other than public money to be placed in the chest or vault in which that is kept.

All other parts of the act relating to your duties will be strictly enforced by you, though not specially referred to in this circular. In cases of doubt, you will apply to the proper officers here for advice.

Further instructions, except those to particular classes of officers separately, it is considered unnecessary to give at this time. If you find any of these here given inconvenient in operation, or if you can suggest measures by which the ends of the law can be more easily attained, I shall be very happy to hear from you on the subject.

R. J. WALKER,
Secretary of the Treasury.

[B.]

No. _____

OFFICE OF THE [here insert Assistant Treasurer
at _____, or Treasurer of the Mint, or Collector
of the Customs, or Receiver of Public Moneys, as
the case may be.]

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I certify that [here insert the name of depositor] has this day deposited to the credit of the Treasurer of the United States _____ dollars and _____ cents, on account of [here insert source of receipt, and party, if other than depositor, to be credited to the Treasury of the United States,] for which I have signed duplicate receipts.

[Signature.]

\$ _____
100

AN ACT to provide for the better organization of the Treasury, and for the collection, safe keeping, transfer, and disbursement of the public revenue.

Whereas, by the fourth section of the act entitled "An act to establish the Treasury Department," approved September second, seventeen hundred and eighty-nine, it was provided that it should be the duty of the Treasurer to receive and keep the moneys of the United States, and to disburse the same upon warrants drawn by the Secretary of the Treasury, countersigned by the Comptroller, and recorded by the Register, and not otherwise; and whereas it is found necessary to make further provisions to enable the Treasurer the better to carry into effect the intent of the said section in relation to the receiving and disbursing the moneys of the United States: Therefore,

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the rooms prepared and provided, in the new Treasury building at the seat of Government, for the use of the Treasurer of the United States, his assistants and clerks, and occupied by them, and also the fire-proof vaults and safes erected in said rooms for the keeping of the public moneys in the possession and under the immediate control of said Treasurer, and such other apartments as are provided for in this act as places of deposit of the public money, are hereby constituted, and declared to be, the Treasury of the United States. And all moneys paid into the same shall be subject to the draft of the Treasurer, drawn agreeably to appropriations made by law.

SEC. 2. *And be it further enacted,* That the mint of the United States, in the city of Philadelphia, in the State of Pennsylvania, and the branch mint in the city of New Orleans, in the State of Louisiana, and the vaults and safes thereof, respectively, shall be places of deposit and safe keeping of the public moneys at those points, respectively; and the treasurers of the said mint and branch mint, respectively, for the time being, shall be assistant treasurers under the provisions of this act, and

shall have the custody and care of all public moneys deposited within the same, and shall perform all the duties required to be performed by them, in reference to the receipt, safe keeping, transfer, and disbursement of all such moneys, according to the provisions hereinafter contained.

SEC. 3. *And be it further enacted*, That the rooms which were directed to be prepared and provided within the custom-houses in the city of New York, in the State of New York, and in the city of Boston, in the State of Massachusetts, for the use of receivers general of public moneys, under the provisions of the act entitled "An act to provide for the collection, safe keeping, transfer, and disbursement of the public revenue," approved July fourth, eighteen hundred and forty, shall be for the use of the assistant treasurers hereinafter directed to be appointed at those places, respectively; as shall be also the fire-proof vaults and safes prepared and provided within said rooms for the keeping of the public moneys collected and deposited with them, respectively; and the assistant treasurers from time to time appointed at those points, shall have the custody and care of the said rooms, vaults, and safes, respectively, and of all the public moneys deposited within the same, and shall perform all the duties required to be performed by them, in reference to the receipt, safe keeping, transfer, and disbursement of all such moneys, according to the provisions of this act.

SEC. 4. *And be it further enacted*, That the offices, with suitable and convenient rooms, which were directed to be erected, prepared, and provided for the use of receivers general of public money, at the expense of the United States, at the city of Charleston, in the State of South Carolina, and at the city of St. Louis, in the State of Missouri, under the act entitled "An act to provide for the collection, safe keeping, transfer, and disbursement of the public revenue," approved July fourth, eighteen hundred and forty, shall be for the use of the assistant treasurers hereinafter directed to be appointed at the places above named: as shall be also the fire-proof vaults and safes erected within the said offices and rooms for the keeping of the public money collected and deposited at those points, respectively; and the said assistant treasurers from time to time appointed at those places, shall have the custody and care of the said offices, vaults, and safes, erected, prepared, and provided as aforesaid, and of all the public moneys deposited within the same, and shall perform all the duties required to be performed by them, in reference to the receipt, safe keeping, transfer, and disbursement of all such moneys, according to the provisions hereinafter contained.

SEC. 5. *And be it further enacted*, That the President shall nominate, and, by and with the advice and consent of the Senate, appoint four officers, to be denominated "assistant treasurers of the United States," which said officers shall hold their respective offices for the term of four years, unless sooner removed therefrom; one of which shall be located at the city of New York, in the State of New York; one other of which shall be located at the city of Boston, in the State of Massachusetts; one other of which shall be located at the city of Charleston, in the State of South Carolina; and one other at St. Louis, in the State of Missouri. And all of which said officers shall give bonds to the United States, with

sureties, according to the provisions hereinafter contained, for the faithful discharge of the duties of their respective offices.

SEC. 6. *And be it further enacted*, That the Treasurer of the United States, the treasurer of the mint of the United States, the treasurers, and those acting as such, of the various branch mints, all collectors of the customs, all surveyors of the customs acting also as collectors, all assistant treasurers, all receivers of public moneys at the several land offices, all postmasters, and all public officers of whatsoever character, be; and they are hereby, required to keep safely, without loaning, using, depositing in banks, or exchanging for other funds than as allowed by this act, all the public money collected by them, or otherwise at any time placed in their possession and custody, till the same is ordered, by the proper department or officer of the Government, to be transferred or paid out; and when such orders for transfer or payment are received, faithfully and promptly to make the same as directed; and to do and perform all other duties as fiscal agents of the Government which may be imposed by this or any other acts of Congress, or by any regulation of the Treasury Department made in conformity to law; and, also, to do and perform all acts and duties required by law, or by direction of any of the executive departments of the Government, as agents for paying pensions, or for making any other disbursements which either of the heads of those Departments may be required by law to make, and which are of a character to be made by the depositaries hereby constituted, consistently with the official duties imposed upon them.

SEC. 7. *And be it further enacted*, That the Treasurer of the United States, the treasurer of the mint of the United States, the treasurer of the branch mint at New Orleans, and all the assistant treasurers hereinbefore directed to be appointed, shall respectively give bonds to the United States faithfully to discharge the duties of their respective offices according to law, and for such amounts as shall be directed by the Secretary of the Treasury, with sureties to the satisfaction of the Solicitor of the Treasury; and shall, from time to time, renew, strengthen, and increase their official bonds, as the Secretary of the Treasury may direct, any law in reference to any of the official bonds of any of the said officers to the contrary notwithstanding.

SEC. 8. *And be it further enacted*, That it shall be the duty of the Secretary of the Treasury, at as early a day as possible after the passage of this act, to require the several depositaries hereby constituted, and whose official bonds are not hereinbefore provided for, to execute bonds, new and suitable in their terms, to meet the new and increased duties imposed upon them respectively, by this act, and with sureties, and in sums such as shall seem reasonable and safe to the Solicitor of the Treasury; and, from time to time to require such bonds to be renewed and increased in amount, and strengthened by new sureties, to meet any increasing responsibility which may grow out of accumulations of money in the hands of the depositary, or out of any other duty or responsibility arising under this or any other law of Congress.

SEC. 9. *And be it further enacted*, That all collectors and receivers of public money, of every character and description, within the District of Columbia, shall, as frequently as they may be directed by the Secretary

of the Treasury or the Postmaster General so to do, pay over to the Treasurer of the United States, at the Treasury, all public moneys collected by them, or in their hands; that all such collectors and receivers of public moneys within the cities of Philadelphia and New Orleans shall, upon the same direction, pay over to the treasurers of the mints in their respective cities, at the said mints, all public moneys collected by them, or in their hands; and that all such collectors and receivers of public moneys within the cities of New York, Boston, Charleston, and St. Louis shall, upon the same direction, pay over to the assistant treasurers in their respective cities, at their offices, respectively, all the public moneys collected by them, or in their hands, to be safely kept by the said respective depositaries until otherwise disposed of according to law; and it shall be the duty of the said Secretary and Postmaster General, respectively, to direct such payments by the said collectors and receivers at all the said places at least as often as once in each week, and as much more frequently, in all cases, as they in their discretion may think proper.

SEC 10. *And be it further enacted*, That it shall be lawful for the Secretary of the Treasury to transfer the moneys in the hands of any depositary hereby constituted to the Treasury of the United States, to be there safely kept, to the credit of the Treasurer of the United States, according to the provisions of this act; and, also, to transfer moneys in the hands of any one depositary constituted by this act to any other depositary constituted by the same at his discretion, and as the safety of the public moneys and the convenience of the public service shall seem to him to require; which authority to transfer the moneys belonging to the Post Office Department is also hereby conferred upon the Postmaster General, so far as its exercise by him may be consistent with the provisions of existing laws; and every depositary constituted by this act shall keep his account of the money paid to or deposited with him, belonging to the Post Office Department, separate and distinct from the account kept by him of other public moneys so paid or deposited. And for the purpose of payments on the public account, it shall be lawful for the Treasurer of the United States to draw upon any of the said depositaries, as he may think most conducive to the public interests, or to the convenience of the public creditors, or both. And each depositary so drawn upon shall make returns to the Treasury and Post Office Departments of all moneys received and paid by him, at such times and in such form as shall be directed by the Secretary of the Treasury or the Postmaster General.

SEC. 11. *And be it further enacted*, That the Secretary of the Treasury shall be, and he is hereby, authorized to cause examinations to be made of the books, accounts, and money on hand, of the several depositaries constituted by this act; and for that purpose to appoint special agents, as occasion may require, with such compensation, not exceeding six dollars per day and travelling expenses, as he may think reasonable, to be fixed and declared at the time of each appointment. The agents selected to make these examinations shall be instructed to examine as well the books, accounts, and returns of the officer, as the money on hand, and the manner of its being kept, to the end that uniformity and

accuracy in the accounts, as well as safety to the public moneys, may be secured thereby.

SEC. 12. *And be it further enacted*, That in addition to the examinations provided for in the last preceding section, and as a further guard over the public moneys, it shall be the duty of each naval officer and surveyor, as a check upon the assistant treasurers, or the collector of the customs, of their respective districts; of each register of a land office, as a check upon the receiver of his land office; and of the director and superintendent of each mint and branch mint, when separate offices, as a check upon the treasurers, respectively, of the said mints, or the persons acting as such, at the close of each quarter of the year, and as much more frequently as they shall be directed by the Secretary of the Treasury to do so, to examine the books, accounts, returns, and money on hand, of the assistant treasurers, collectors, receivers of land offices, treasurers of the mint and each branch mint, and persons acting as such, and to make a full, accurate, and faithful return to the Treasury Department of their condition.

SEC. 13. *And be it further enacted*, That the said officers, respectively, whose duty it is made, by this act, to receive, keep, and disburse the public moneys, as the fiscal agents of the Government, may be allowed any necessary additional expense for clerks, fire-proof chests or vaults, or other necessary expenses of safe keeping, transferring, and disbursing said moneys; all such expenses of every character to be first expressly authorized by the Secretary of the Treasury, whose directions upon all the above subjects, by way of regulation and otherwise, so far as authorized by law, are to be strictly followed by all the said officers: *Provided*, That the whole number of clerks to be appointed by virtue of this section of this act shall not exceed ten; and that the aggregate compensations of the whole number shall not exceed eight thousand dollars, nor shall the compensation of any one clerk so appointed exceed eight hundred dollars per annum.

SEC. 14. *And be it further enacted*, That the Secretary of the Treasury may, at his discretion, transfer the balances remaining with any of the present depositories to any other of the present depositories, as he may deem the safety of the public money or the public convenience may require: *Provided*, That nothing in this act shall be so construed as to authorize the Secretary of the Treasury to transfer the balances remaining with any of the present depositories to the depositories constituted by this act, before the first day of January next: *And provided*, That, for the purpose of payments on public account, out of balances remaining with the present depositories, it shall be lawful for the Treasurer of the United States to draw upon any of the said depositories as he may think most conducive to the public interests, or to the convenience of public creditors, or both.

SEC. 15. *And be it further enacted*, That all marshals, district attorneys, and others having public money to pay to the United States, and all patentees wishing to make payment for patents to be issued, may pay all such moneys to the Treasurer of the United States, to the treasurer of either of the mints in Philadelphia or New Orleans, to either of the other assistant treasurers, or to such other depositary constituted by this act

as shall be designated by the Secretary of the Treasury, in other parts of the United States, to receive such payments, and give receipts or certificates of deposit therefor.

SEC. 16. *And be it further enacted*, That all officers and other persons charged by this act, or any other act, with the safe keeping, transfer, and disbursement of the public moneys, other than those connected with the Post Office Department, are hereby required to keep an accurate entry of each sum received, and of each payment or transfer; and that if any one of the said officers, or of those connected with the Post Office Department, shall convert to his own use, in any way whatever, or shall use, by way of investment in any kind of property or merchandise, or shall loan, with or without interest, or shall deposit in any bank, or shall exchange for other funds except as allowed by this act, any portion of the public moneys entrusted to him for safe keeping, disbursement, transfer, or for any other purpose, every such act shall be deemed and adjudged to be an embezzlement of so much of the said moneys as shall be thus taken, converted, invested, used, loaned, deposited, or exchanged, which is hereby declared to be a felony; and any failure to pay over or to produce the public moneys entrusted to such person shall be held and taken to be *prima facie* evidence of such embezzlement; and if any officer charged with the disbursements of public money shall accept or receive, or transmit to the Treasury Department to be allowed in his favor, any receipt or voucher from a creditor of the United States, without having paid to such creditor, in such funds as the said officer may have received for disbursement, or such other funds as he may be authorized by this act to take in exchange, the full amount specified in such receipt or voucher, every such act shall be deemed to be a conversion by such officer to his own use of the amount specified in such receipt or voucher; and any officer or agent of the United States, and all persons advising or participating in such act, being convicted thereof before any court of the United States of competent jurisdiction, shall be sentenced to imprisonment for a term of not less than six months nor more than ten years, and to a fine equal to the amount of the money embezzled. And upon the trial of any indictment against any person for embezzling public money under the provisions of this act, it shall be sufficient evidence, for the purpose of showing a balance against such person, to produce a transcript from the books and proceedings of the Treasury, as required in civil cases, under the provisions of the act entitled "An act to provide more effectually for the settlement of accounts between the United States and receivers of public money," approved March third, one thousand seven hundred and ninety-seven; and the provisions of this act shall be so construed as to apply to all persons charged with the safe keeping, transfer, or disbursement of the public money, whether such persons be indicted as receivers or depositaries of the same; and the refusal of such person, whether in or out of office, to pay any draft, order, or warrant, which may be drawn upon him by the proper officer of the Treasury Department, for any public money in his hands belonging to the United States, no matter in what capacity the same may have been received or may be held, or to transfer or disburse any such money promptly, upon the legal requirement of any authorized officer of the United States; shall

be deemed and taken, upon the trial of any indictment against such person for embezzlement, as *prima facie* evidence of such embezzlement.

SEC. 17. *And be it further enacted*, That until the rooms, offices, vaults, and safes, directed by the first four sections of this act to be constructed and prepared for the use of the Treasurer of the United States, the treasurers of the mints at Philadelphia and New Orleans, and the assistant treasurers at New York, Boston, Charleston, and St. Louis, can be constructed and prepared for use, it shall be the duty of the Secretary of the Treasury to procure suitable rooms for offices for those officers at their respective locations, and to contract for such use of vaults and safes as may be required for the safe keeping of the public moneys in the charge and custody of those officers respectively; the expense to be paid by the United States.

And whereas, by the thirteenth section of the act entitled "An act to regulate the collection of duties imposed by law on the tonnage of ships or vessels, and on goods, wares, and merchandises imported into the United States," approved July thirty-one, seventeen hundred and eighty-nine, it was provided that all fees and dues collected by virtue of that act should be received in gold and silver coin only; and whereas, also, by the fifth section of the act approved May ten, eighteen hundred, entitled "An act to amend the act entitled 'An act providing for the sale of the lands of the United States in the territory northwest of the Ohio, and above the mouth of Kentucky river,'" it was provided that payment for the said lands shall be made by all purchasers in specie, or in evidences of the public debt; and whereas experience has proved that said provisions ought to be revived and enforced, according to the true and wise intent of the Constitution of the United States:

SEC. 18. *Be it further enacted*, That on the first day of January, in the year one thousand eight hundred and forty-seven, and thereafter, all duties, taxes, sales of public lands, debts, and sums of money accruing or becoming due to the United States, and also all sums due for postages, or otherwise, to the General Post Office Department, shall be paid in gold and silver coin only, or in Treasury notes issued under the authority of the United States: *Provided*, That the Secretary of the Treasury shall publish monthly in two newspapers at the city of Washington the amount of specie at the several places of deposite, the amount of Treasury notes or drafts issued, and the amount outstanding on the last day of each month.

SEC. 19. *And be it further enacted*, That on the first day of April, one thousand eight hundred and forty-seven, and thereafter, every officer or agent engaged in making disbursements on account of the United States, or of the General Post Office, shall make all payments in gold and silver coin, or in Treasury notes, if the creditor agree to receive said notes in payment; and any receiving or disbursing officer or agent who shall neglect, evade, or violate, the provisions of this and the last preceding section of this act, shall, by the Secretary of the Treasury, be immediately reported to the President of the United States, with the facts of such neglect, evasion, or violation; and also to Congress, if in session; and if not in session, at the commencement of its session next after the violation takes place.

SEC. 20: *And be it further enacted*, That no exchange of funds shall be made by any disbursing officers or agents of the Government, of any grade or denomination whatsoever, or connected with any branch of the public service, other than an exchange for gold and silver; and every such disbursing officer, when the means for his disbursements are furnished to him in gold and silver, shall make his payments in the money so furnished; or when those means are furnished to him in drafts, shall cause those drafts to be presented at their place of payment, and properly paid according to the law; and shall make his payments in the money so received for the drafts furnished, unless, in either case, he can exchange the means in his hands for gold and silver at par. And it shall be, and is hereby, made the duty of the head of the proper department immediately to suspend from duty any disbursing officer who shall violate the provisions of this section, and forthwith to report the name of the officer or agent to the President, with the fact of the violation, and all the circumstances accompanying the same and within the knowledge of the said Secretary, to the end that such officer or agent may be promptly removed from office, or restored to his trust and the performance of his duties, as to the President may seem just and proper: *Provided, however*, That those disbursing officers having at present credits in the banks, shall, until the first day of January next, be allowed to check on the same, allowing the public creditors to receive their pay from the banks either in specie or bank notes.

SEC. 21. *And be it further enacted*, That it shall be the duty of the Secretary of the Treasury to issue and publish regulations to enforce the speedy presentation of all Government drafts for payment at the place where payable, and to prescribe the time, according to the different distances of the depositaries from the seat of Government, within which all drafts upon them, respectively, shall be presented for payment; and in default of such presentation to direct any other mode and place of payment which he may deem proper; but in all these regulations and directions it shall be the duty of the Secretary of the Treasury to guard, as far as may be, against those drafts being used or thrown into circulation as a paper currency, or medium of exchange. And no officer of the United States shall, either directly or indirectly, sell or dispose to any person or persons, or corporations, whatsoever, for a premium, any Treasury note, draft, warrant, or other public security, not his private property, or sell or dispose of the avails or proceeds of such note, draft, warrant, or security, in his hands for disbursement, without making return of such premium, and accounting therefor by charging the same in his accounts to the credit of the United States; and any officer violating this section shall be forthwith dismissed from office.

SEC. 22. *And be it further enacted*, That the assistant treasurers directed by this act to be appointed, shall receive, respectively, the following salaries per annum, to be paid quarter-yearly at the Treasury of the United States, to wit: The assistant treasurer at New York shall be paid a salary of four thousand dollars per annum; the assistant treasurer at Boston shall be paid a salary of two thousand five hundred dollars per annum; the assistant treasurer at Charleston shall be paid a salary of two thousand five hundred dollars per annum; the assistant treasurer at St. Louis

shall be paid a salary of two thousand five hundred dollars per annum; the treasurer of the mint at Philadelphia shall, in addition to his present salary, receive five hundred dollars annually for the performance of the duties imposed by this act; the treasurer of the branch mint at New Orleans shall also receive five hundred dollars annually for the additional duties created by this act; and these salaries, respectively, shall be in full for the services of the respective officers, nor shall either of them be permitted to charge or receive any commission, pay, or perquisite, for any official service, of any character or description whatsoever; and the making of any such charge, or the receipt of any such compensation, is hereby declared to be a misdemeanor, for which the officer, convicted thereof before any court of the United States of competent jurisdiction, shall be subject to punishment by fine or imprisonment, or both, at the discretion of the court before which the offence shall be tried.

SEC. 23. *And be it further enacted,* That there shall be, and hereby is, appropriated, to be paid out of any money in the Treasury not otherwise appropriated, the sum of five thousand dollars, to be expended, under the direction of the Secretary of the Treasury, in such repairs or additions as may be necessary to put in good condition for use, with as little delay as may be consistent with the public interests, the offices, rooms, vaults, and safes, herein mentioned, and in the purchase of any necessary additional furniture and fixtures, in the purchase of necessary books and stationery, and in defraying any other incidental expenses necessary to carry this act into effect.

SEC. 24. *And be it further enacted,* That all acts or parts of acts which come in conflict with the provisions of this act be, and the same are hereby, repealed.

APPROVED August 6, 1846.

Circular to Collecting, Receiving, and Disbursing Officers of the United States.

TREASURY DEPARTMENT,
December 3, 1846.

SIR: Your attention is called to the 18th and 19th sections of the act of the 6th of August last, establishing the constitutional Treasury, and the utmost vigilance is enjoined in carrying these provisions of the law into full effect.

R. J. WALKER,
Secretary of the Treasury.

To ———.

I.

Comparative view of the value of certain Agricultural Products, according to the prices they bore in the New York market on the 30th of July and 1st of December, 1846.

Name.	Quantity.	Value July 30th.	Value Decem-ber 1st.	Increase of value.	Increase per cent.
Cotton.....lbs.	760,000,000	\$61,807,000	\$73,150,000	\$11,343,000	18.3
Rice.....do.	97,741,500	3,567,564	3,786,483	218,919	6.1
Wheat.....bush.	117,202,800	103,138,464	121,011,891	17,873,427	17.3
Rye.....do.	29,892,500	19,878,512	23,465,612	3,587,100	18
Indian corn....do.	459,666,900	252,816,795	314,871,826	62,055,031	24.5
Oats.....do.	179,528,800	49,370,420	69,567,410	20,196,990	40.9
Barley.....do.	5,676,600	2,753,151	3,434,343	681,192	24.7
Aggregate....	-	493,331,906	609,287,565	115,955,659	23½

NOTE.—According to the latest commercial reports, the present crop of cotton is estimated at from 1,800,000 to 2,000,000 bales. A medium, or 1,900,000 bales, is here assumed, and each bale supposed to weigh 400 pounds.

The estimate of the quantity of the other articles has been made by adding ten per cent. to the estimate of the Commissioner of Patents for 1845.

The prices have been calculated at both dates from the regular prices current published in the New York Journal of Commerce.

Supposing the agricultural products of the United States to have been of the value of \$1,500,000,000 at New York prices in July, and supposing other articles to have risen in price in the same proportion as those in the table, the increase in value in December is equal to \$352,500,000. Supposing the average rise in price to be equal to only one-half of what is stated in the table, the increase of value is equal to \$176,250,000.

From an examination of the prices of grain and cotton in England, as far as they could be procured, it appears that when grain rose, cotton fell there, except during the speculative prices of 1825, and such an occurrence as war or an embargo.

Prices of agricultural products at New York.

	July 30th, 1846.		December 1st, 1846.	
Cotton, Upland.....per lb.	7	@ 9	7 ³ / ₄	@ 10 ¹ / ₄
N. O. and Mobile..... do.	7 ¹ / ₄	@ 10	8	@ 12
Tobacco, Virginia..... do.	3	@ 6	2 ¹ / ₂	@ 6
Kentucky..... do.	3	@ 7	2 ¹ / ₂	@ 5
Rice.....per 100 lbs.	\$3 31	@ \$4 00	\$3 25	@ \$4 50
Ashes, Pot..... do.	3 50	@ -	5 00	@ -
Pearl..... do.	4 50	@ -	5 75	@ -
Beeswax, yellow.....per lb.	26	@ 27	27	@ 27 ¹ / ₂
Bristles, American..... do.	40	@ 56	50	@ 70
Feathers, do..... do.	27	@ 32	27	@ 32
Flax, do..... do.	8	@ 8 ¹ / ₂	8	@ 8 ¹ / ₂
Hemp, American dew.....per ton.	80 00	@ 105 00	80 00	@ 105 00
water-rotted..... do.	130 00	@ 180 00	130 00	@ 180 00
Hops, first sort.....per lb.	20	@ 25	9	@ 10
Hay.....per 100 lbs.	50	@ 55	40	@ 45
Beef, mess.....per bbl.	6 50	@ 7 00	7 00	@ 8 37
prime..... do.	4 50	@ 5 00	6 00	@ 6 25
cargo..... do.				
Pork, mess..... do.	10 00	@ 12 50	9 62	@ 9 75
prime..... do.	8 00	@ 8 12 ¹ / ₂	8 00	@ 8 12 ¹ / ₂
Hams.....per lb.	5	@ 7 ¹ / ₂	5	@ 7 ¹ / ₂
Smoked beef..... do.	6	@ 6 ¹ / ₂	6	@ 6 ¹ / ₂
Butter, Goshen..... do.	16	@ 19	19	@ 22
dairy..... do.	10	@ 12	14	@ 16
store..... do.	7	@ 10	7	@ 10
Cheese..... do.	6	@ 7	7	@ 7 ¹ / ₂
Flaxseed, clean.....per tierce.	10 50	@ -	10 50	@ -
Timothy seed..... do.	11 00	@ 16 00	11 00	@ 16 00
Clover seed.....per lb.	6	@ 8	6 ¹ / ₂	@ 7 ¹ / ₂
Sugar, New Orleans..... do.	5 ¹ / ₂	@ 7	7	@ 9
Molasses, do.....per gal.	29	@ 31	35	@ -
Tallow, American.....per lb.	7	@ 7 ¹ / ₂	8 ¹ / ₂	@ 9
Wool, American Saxony..... do.	32	@ 35	31	@ 34
Merino, fleece..... do.	28	@ 33	27	@ 31
half to ³ / ₄ blood..... do.	24	@ 28	23	@ 28
common to one-fourth blood..... do.	20	@ 24	20	@ 23
pulled No. 1, and superior do.	20	@ 27	20	@ 26
Flour, Genesee.....per bbl.	4 06	@ 4 12 ¹ / ₂	5 25	@ 5 37
Ohio canal..... do.	3 87	@ 4 00	5 25	@ 5 37
Richmond city..... do.	5 50	@ 5 75	7 00	@ 7 25
country..... do.	4 12	@ 4 25	5 37	@ 5 50
Rye flour..... do.	2 50	@ 3 00	4 00	@ 4 25
Indian meal..... do.	2 62 ¹ / ₂	@ 3 00	3 88	@ 4 00
Wheat, Genesee.....per bush.	92	@ 95	1 16	@ 1 22
North Carolina..... do.	80	@ 85	80	@ 95
Rye, northern.....per 56 lbs.	66	@ 67	77	@ 80
Corn..... do.	50	@ 60	62	@ 75
Barley, northern.....per bush.	48	@ 49	59	@ 62
Oats, canal..... do.	30	@ 31	38	@ 39
south..... do.	24	@ 25	28	@ 30
Peas.....	\$6 00	@ \$7 00	6 00	@ 7 00
White beans.....	10 00	@ 10 50	10 00	@ 10 50
<i>Rates of exchange.</i>				
London.....	7 ¹ / ₂	@ 7 ³ / ₄	5 ¹ / ₂	@ 6 ¹ / ₂

Circular Instructions to Collectors and other officers of the Customs.

TREASURY DEPARTMENT,
November 25, 1846.

For the government of the respective officers of the customs in carrying into effect the provisions of the annexed act of Congress, approved 30th July 1846, entitled "An act reducing the duty on imports and for other purposes," the following instructions and regulations are issued, and a strict compliance therewith enjoined.

In view of inquiries submitted, it becomes proper to state, that the before-mentioned act goes into operation and effect on the *first* day of December next, and not the second, in conformity with a decision upon a similar question of construction by the Supreme Court of the United States.

The fourth section of the act provides, that the expense of weighing, gauging, or measuring shall be paid by the owner, agent, or consignee of the goods, under certain specified circumstances. Whenever, therefore, the invoice shall not contain any weight, quantity, or measure, as the case may be, and likewise, when those quantities may be stated in the invoice, but not so stated in good faith, but, on being properly tested, are found to fall short of the true amount to an unreasonable extent, after making due allowance for any difference between the mode of determining quantities under our laws by weight, gauge, or measure, and that of the country or place from whence the merchandise may be imported, and where good reason should exist for the belief that the quantity was incorrectly given in the invoice by design, and with intention to evade payment of the proper amount of duty, then, in all such cases, the expense of the services referred to must be defrayed by the owner, agent, or consignee.

If any quantity, weight, or measure be stated in the invoice or entry, it nevertheless becomes necessary, as required by the instructions of the Department under the warehouse act, issued on the 14th of August last, to weigh, gauge, or measure the article, to ascertain whether the quantity be correctly given in the invoice or entry. If the quantity thus ascertained is found to exceed that given in the invoice or entry, the aggregate cost or value must be made to correspond with such increase of the quantity, and the duties estimated and assessed accordingly. But in no case are the duties to be levied on an amount less than the invoice value.

Where the weight, gauge, or measure shall have been duly ascertained on any goods deposited in warehouse, and such goods be withdrawn, either for consumption or transportation to another port of entry, in less quantities than the entire importation, the expense of weighing, gauging, or measuring any such portions or quantities must be paid by the owner, importer, or agent, whenever it becomes necessary to perform either of those acts, in order to ascertain the dutiable value of any such goods withdrawn from warehouse as aforesaid.

When articles of the description before mentioned are transported in pursuance of law, to be rewarehoused at another port of entry, they need

not be again weighed, gauged, or measured on going into warehouse at the transportation port, as the quantities specified in the certificate required by law to accompany the same may be deemed the true quantities, unless special and sufficient reasons should exist to render, in the judgment of the collector, another ascertainment necessary.

The bounty to be allowed from and after the first day of December next, in pursuance of the 5th section of the act, on the exportation of pickled fish of the fisheries of the United States, *if cured with foreign salt*, will be at the rate of 2½ cents per bushel of 56 pounds on the salt used in curing said fish. To entitle the exporter to bounty, a strict compliance must be had with the requirements of the "Act laying a duty on imported salt, and granting a bounty on pickled fish exported," &c., approved 29th July, 1813.

The following decision, heretofore made on points submitted under the sixth section of the act, it is deemed proper to incorporate with these instructions, viz: All goods which may arrive in port prior to the *first* of December next, but which may remain on board the vessel on that day or the day following, will be subject to the rates of duty prescribed by the tariff act of 30th August, 1842, unless entered and bonded for warehousing prior to the 1st of December. If the vessel should not arrive in time for the importer to complete the warehousing entry, and give bond before the 1st of December, due notice on his part that he desires to avail himself of the lower rate of duty prescribed by the revenue act of 30th July, 1846, will be sufficient; the peculiar circumstances justifying a constructive warehousing in such cases; such notice to be given before the 1st of December.

Goods remaining in public store on the *second* day of December, will be subjected to the rates of duty imposed by the act of 30th July, 1846, whether the rates under said act be higher or lower than the rates chargeable by law at the time of the arrival thereof, provided such goods were imported after the passage of the act of 30th July, 1846.

Importers, therefore, to avail themselves of the duty imposed by the act of 30th of August, 1842, must pay the duty before the first day of December, if the goods are in the public stores.

The seventh section of the act allows goods, wares, and merchandise to remain in the public stores for the space of one year without payment of duty. The year will therefore commence on the day on which entry of the vessel in which the goods are imported is made at the custom-house. Where goods remain in warehouse beyond one year, as afore-said, without payment of the appropriate duties and charges thereon, they must be appraised and sold in conformity with law and the instructions of the Department issued under the warehousing act on the 14th of August last. No interest on the duties becomes chargeable in the case of any goods imported after the passage of the act of 30th July, 1846, if the duties are paid within the year prescribed by law. Goods imported since the passage of the warehouse act of 6th August, 1846, and carried to public store as *unclaimed goods*, may be entered at any time before the expiration of one year from the date of importation, and be exempted from any charge of *interest* on the duties.

The additions authorized by the eighth section to be made by the

owner, consignee, or agent, "in the entry to the cost or value given in the invoice," where goods have been actually purchased, as also the costs and charges referred to, must be added at the time of making entry of the goods, and cannot be done subsequently. This privilege is obviously intended to afford the party an opportunity to relieve himself from the additional duty imposed by this section, where the appraised value shall exceed by ten per centum or more the value "so declared on the entry;" consequently, any such additions made as aforesaid are not obligatory upon, or to control the judgment of, the appraisers in estimating the value of the goods in question, who are, nevertheless, required to make appraisement of the same in conformity with the provisions of existing laws.

The principle upon which the appraisement is based is this: that the actual value of articles on shipboard at the last place of shipment to the United States, including all preceding expenses, duties, costs, charges, and transportation, is the foreign value upon which the duty is to be assessed. The costs and charges that are to be embraced in fixing the valuation over and above the value of the article at the place of growth, production, or manufacture, are—

1st. The transportation, shipment, and transshipment, with all the expenses included, from the place of growth, production, or manufacture, whether by land or water carriage, to the vessel in which shipment is made to the United States. Included in these estimates is the value of the sack, package, box, crate, hogshead, barrel, bale, cask, can, and covering of all kinds, bottles, jars, vessels, and demijohns.

2d. Commission at the usual rate, but in no case less than two and a half per cent., and where there is a distinct brokerage, that to be added.

3d. Export duties, including such duties at all places from the place of growth, production, or manufacture, to the last place of shipment to the United States.

4th. Cost of placing cargoes on board ship, including drayage, labor, bill of lading, lighterage, town dues and shipping charges, dock and wharf dues, and all charges to place the article on shipboard.

Discounts are never to be allowed in any case except on articles where it has been the uniform and established usage heretofore, and never more than the actual discount positively known to the appraiser.

The freight from the last place of shipment to the United States is not to be included in the valuation, and insurance is also excluded by law.

The eighth section provides, in certain cases, for an addition of "twenty per cent. ad valorem on such appraised value." This twenty per cent. is, as the law declares, an addition of a duty of twenty per cent. on the appraised value, and not a percentage upon the duty. Thus, if the duty upon such appraised value be twenty per cent. under the law, the addition of twenty per cent. would raise the duty to be assessed to forty per cent., or, if thirty per cent., to fifty per cent., and so on—making in all cases an actual addition of twenty per cent. to the rate of duty.

Inasmuch as this section gives the importer the fullest opportunity of guarding against the imposition of this additional duty, by authorizing him in all cases, notwithstanding the invoice, to raise the value to the

true market rate, including all costs and charges, different in this respect from former provisions, it is not expected that the Department will be called upon to interpose to relieve any importer from the payment of this additional duty of twenty per cent.

This section further provides, "that under no circumstances shall the duty be assessed upon an amount less than the invoice value, any law of Congress to the contrary notwithstanding."

Notwithstanding the very comprehensive language of this proviso, it is still believed that Congress could not have intended to abolish all the allowances made under previous laws for deficiencies and for damages occurring during the voyage of importation. It is represented, however, to this Department, that in consequence of the misfortune occurring to importers from the happening of any damage to their goods during the voyage, appeals are made to the sympathy of public officers for relief, so far as practicable, from such loss, by very large allowances in assessing the amount of the damage. Now, whatever regret may be entertained for such losses, the Government does not guaranty or insure against them, and the law in this case, as in all others, must be strictly executed; and the utmost vigilance is enjoined so to carry into effect the law on this subject as to assess the allowance in no case above the actual damage. This damage is to be ascertained by a reference to the value of the import in the foreign market from which it came, and not according to the home valuation, the duty being according to the foreign and not the home valuation. Auction or forced sales are not to be regarded as a fair criterion of the damage. An allowance of excessive damage is not only injurious to the revenue, but it is seriously detrimental to all those who import and pay the full duty on the sound articles. Monthly returns of all allowances for damages will be made to this Department, together with the name of the officer by whom the allowance is made.

No reappraisement is authorized by law in case of allowance for damage.

Except in case of perishable articles, no allowance of damage should be made beyond one-half the value of the article, without first submitting a full statement of the case to the Department for such directions as it may be proper to give in such cases. The words of the law, "during the voyage," mean after the vessel has started, and during the voyage from the last place of shipment to the United States, and before the vessel has arrived at its port of destination here. Where the article was damaged before the voyage commenced, and this damage proceeded from rust, decay, &c., or any preëxisting cause that has subsequently increased the damage, no allowance is to be made, as it was not the policy or intent of the law to encourage the shipment of articles already damaged to the United States, but only to provide, in case of sound articles, for the unforeseen contingency of the damage received during the voyage of importation. Where the damage can be removed by any process, and the article thereby restored to a sound, or nearly a sound, state, the allowance should be confined to the expense of that process.

The damage must be ascertained at the port of the United States where the vessel originally enters, and cannot be certified from any other port.

It is to be specially noted that, in pursuance of the provisions of the fifty-second section of the act of 2d March, 1799, no allowance for damage on the importation can be made "unless proof to ascertain such damage shall be lodged in the custom-house of the port or place where such goods, wares, or merchandise have been landed, within *ten days* after the landing of such merchandise." Where damage of the nature referred to has been sustained, the fact is presumed generally to become known at the time of discharging the cargo from the vessel, when, with reference as well to the duty chargeable as the liability of underwriters, surveys are usually called for by importers to ascertain the true cause and extent of damage by examination of the condition of the vessel and cargo. By the exercise, therefore, at the time of unlading the cargo, of proper vigilance on the part of the importer, as well as by the officer of the customs superintending the landing, it is conceived that the external appearance of the coverings of the goods, from the stains of sea water, or other cause, would in most cases indicate whether damage had occurred during the voyage. Where such indications are manifested, and the examination cannot conveniently be made on board the vessel, or on the wharf, the goods should be immediately conveyed to public store, and there placed apart from other goods, and due examination be promptly made, and, if found necessary, appraisement, to determine the damage, should take place forthwith.

It is deemed proper to call particular attention to the provisions contained in the second section of the civil and diplomatic appropriation act, approved 10th August, 1846, requiring that in "appraising all goods at any port of the United States heretofore subjected to *specific* duties, but upon which ad valorem duties are imposed by the act of 30th July, 1846, entitled 'An act reducing the duty on imports and for other purposes,' reference shall be had to values and invoices of similar goods imported during the last fiscal year, under such general and uniform regulations for the prevention of fraud or undervaluation as shall be prescribed by the Secretary of the Treasury." One of the objects of the law in enjoining a reference to values and invoices of similar goods, paying a specific duty, imported during the last fiscal year, is for the purpose of enabling the proper officers, in making the appraisement, to detect, by such comparison, any attempt to undervalue such goods in the invoice. Consequently said officers are to exercise all reasonable and proper means to detect and counteract any such attempted impositions on the revenue; and, whenever it may be deemed necessary, will, in virtue of the authority vested in them by the seventeenth section of the act of 30th August, 1842, call before them and examine, upon oath or affirmation, any owner, importer, consignee, or other person, touching any matter or thing which they may deem material in ascertaining the true market value or wholesale price of any merchandise imported; and to require the production, on oath or affirmation, of any letters, accounts, or invoices in his possession relating to the same.

In order that the comparisons referred to may be duly instituted, the invoices of all goods of the description mentioned on file in the custom-house should, for such purpose, be placed at the disposal of the appraisers, subject, however, at all times to the orders of the collector.

Further instructions under this section will be given when the practical operation of the new tariff act may furnish additional information as a guide to the Department.

The oath or affirmation required by the ninth section to be administered by the collector of the port or district to the deputies of any collector, naval officer, or surveyor, and to the clerks employed by any of said officers, or by any appraiser, will be according to the following form, to wit:

"I, A. B., having been appointed [describe the office] within and for the port and district of ———, do solemnly, sincerely, and truly swear [or affirm] that I will diligently and faithfully perform the duties of the said office of [describe the office] and will use my best endeavors to prevent and detect frauds upon the revenue of the United States.

"I further swear [or affirm] that I will support the Constitution of the United States.

"Signed,

A. B.

"Sworn [or affirmed] before me this ——— day of ———, A. D. 184 —

"C. D., Collector."

In the appraisement of any wines, liquors, fruits, sugars, segars, oils, preserves, and such like articles, in warehouse, and which have been designated, in pursuance of law, by the collector for appraisement, the appraisers are at liberty to exercise a sound discretion in regard to the quantity or sample of the article to be withdrawn for examination from the cask, box, or vessel in which it may be contained. And the storekeeper will be required to deliver to the appraisers, upon their written order, such quantities or samples of the articles designated for appraisement as they may deem necessary for the purposes aforesaid. These samples, whenever practicable, are to be returned to the public store on completion of the examination and appraisement. For the information of the appraisers it is deemed proper to require that in all cases where appraisements are ordered on entry of any goods, the collector shall cause to be minuted in pencil at the time, on the invoice, opposite the articles, the schedule by letter in the tariff of 1846, under which, in the opinion of the collector, the duty is to be levied.

Inasmuch as the act of 30th July, 1846, repeals all acts or parts of acts repugnant to its provisions, it is deemed proper to state that the eleventh section, together with the succeeding sections of the act of 30th August, 1842, (with the exception of the twenty-fifth and twenty-ninth sections,) is still in operation, subject, however, to the modifications contained in the act of 11th February, 1846, the new tariff act of 30th July, 1846, and the act establishing a warehousing system, &c., approved 6th of August, 1846, as adverted to and explained in these and previous instructions issued under the last-mentioned act, bearing date the 14th of August and 30th of October last.

The following decisions on questions submitted to the Department, arising under the new tariff act, are communicated for your information:

That *gums*, to be entitled to entry at a duty of ten per cent. ad valorem, must be of the description generally known in commerce by the designations given in schedule E. All other gums or resinous substances in their crude state, not so known and designated, and not otherwise

specified, to be charged with a duty of *twenty* per cent. ad valorem, under the provisions of the *third* section of the act. The substances imported under the designations of gum benzoin, or Benjamin, and *benzoates*, being specifically mentioned in schedule C, are liable to a duty of *thirty* per cent. ad valorem; and the substance termed by the importer *gum perdu*, ascertained on due examination to be an *opium*, is chargeable with the duty of *twenty* per cent. ad valorem, as provided in schedule E.

That, in order to the admission of *lastings, manufactures of mohair cloth, silk twist, or other manufacture of cloth*, at a duty of *five* per cent. ad valorem, under the provisions of schedule H, the collector must be satisfied, from the return of the United States' appraisers, the peculiar texture, figure, shape, or dimensions of the article, or other attending circumstances, that it is, as imported, suitable for the manufacture *exclusively* of shoes, boots, booties, or buttons, as the case may be. Where a difference of opinion may arise in regard to articles under this provision, between the collector and appraisers, the question, with samples of the goods, may be submitted for determination to this Department.

That sheathing copper and sheathing metal, to be entitled to free entry, as provided in schedule I, must be imported in sheets not less in length than *forty-eight* inches, or in width than *fourteen* inches, nor less in weight than *fourteen* nor more than *thirty-four* ounces per square foot.

That there being no provision in the act for the free admission of *philosophical apparatus*, or anatomical preparations, whether specially imported by order or for the use of societies or seminaries, or otherwise, articles of that description become liable, on importation, to a charge of duty according to the material of which they are composed.

That, in order to the free entry of goods, wares, and merchandise, the growth, produce, and manufacture of the United States, exported to a foreign country, and brought back to the United States, under the provisions of schedule I, it is necessary that their identity be shown as prescribed in sections forty-seven and forty-eight of the act of 2d March, 1799, "To regulate the collection of duties on imports and tonnage," and, further, that such goods, wares, and merchandise, be in the *same condition* as when exported from the United States, having undergone no alteration by manufacture.

R. J. WALKER,
Secretary of the Treasury.

AN ACT reducing the duty on Imports, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the first day of December next, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, and on such as may now be exempt from duty, there shall be levied, collected, and paid, on the goods, wares, and merchandise herein enumerated and provided for, imported from foreign countries, the following rates of duty—that is to say:

On goods, wares, and merchandise mentioned in schedule A, a duty of *one hundred* per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule B, a duty of *forty* per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule C, a duty of *thirty* per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule D, a duty of *twenty-five* per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule E, a duty of *twenty* per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule F, a duty of *fifteen* per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule G, a duty of *ten* per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule H, a duty of *five* per centum ad valorem.

SEC. 2. *And be it further enacted*, That from and after the first day of December next, the goods, wares, and merchandise mentioned in schedule I shall be exempt from duty.

SEC. 3. *And be it further enacted*, That from and after the first day of December next there shall be levied, collected, and paid on all goods, wares, and merchandise imported from foreign countries, and not specially provided for in this act, a duty of *twenty* per centum ad valorem.

SEC. 4. *And be it further enacted*, That in all cases in which the invoice or entry shall not contain the weight or quantity or measure of goods, wares, or merchandise now weighed or measured or gauged, the same shall be weighed, gauged, or measured at the expense of the owner, agent, or consignee.

SEC. 5. *And be it further enacted*, That from and after the first day of December next, in lieu of the bounty heretofore authorized by law to be paid on the exportation of pickled fish of the fisheries of the United States, there shall be allowed, on the exportation thereof, if cured with foreign salt, a drawback equal in amount to the duty paid on the salt, and no more, to be ascertained under such regulations as may be prescribed by the Secretary of the Treasury.

SEC. 6. *And be it further enacted*, That all goods, wares, and merchandise imported after the passage of this act, and which may be in the public stores on the second day of December next, shall be subject to no other duty upon the entry thereof than if the same were imported respectively after that day.

SEC. 7. *And be it further enacted*, That the twelfth section of the act entitled "An act to provide revenue from imports, and to change and modify existing laws imposing duties on imports, and for other purposes," approved August thirty, eighteen hundred and forty-two, shall be, and the same is hereby, so far modified that all goods imported from this side the Cape of Good Hope or Cape Horn, may remain in the public stores for the space of one year instead of the term of sixty days prescribed in the said section; and that all goods imported from beyond the Cape of Good Hope or Cape Horn may remain in the public stores one year, instead of the term of ninety days prescribed in the said section.

SEC. 8. *And be it further enacted*, That it shall be lawful for the owner, consignee, or agent of imports which have been actually purchased, on

entry of the same, to make such addition in the entry to the cost or value given in the invoice as in his opinion may raise the same to the true market value of such imports in the principal markets of the country whence the importation shall have been made, or in which the goods imported shall have been originally manufactured or produced, as the case may be; and to add thereto all costs and charges which, under existing laws, would form part of the true value at the port where the same may be entered, upon which the duties should be assessed. And it shall be the duty of the collector within whose district the same may be imported or entered to cause the dutiable value of such imports to be appraised, estimated, and ascertained, in accordance with the provisions of existing laws; and if the appraised value thereof shall exceed, by ten per centum or more, the value so declared on the entry, then, in addition to the duties imposed by law on the same, there shall be levied, collected, and paid, a duty of *twenty per centum ad valorem* on such appraised value: *Provided, nevertheless,* That under no circumstances shall the duty be assessed upon an amount less than the invoice value, any law of Congress to the contrary notwithstanding.

SEC. 9. *And be it further enacted,* That the deputies of any collector, naval officer, or surveyor, and the clerks employed by any collector, naval officer, surveyor, or appraiser, who are not by existing laws required to be sworn, shall, before entering upon their respective duties, or, if already employed, before continuing in the discharge thereof, take and subscribe an oath or affirmation faithfully and diligently to perform such duties, and to use their best endeavors to prevent and detect frauds upon the revenue of the United States; which oath or affirmation shall be administered by the collector of the port or district where the said deputies or clerks may be employed, and shall be of a form to be prescribed by the Secretary of the Treasury.

SEC. 10. *And be it further enacted,* That no officer or other person connected with the Navy of the United States shall, under any pretence, import in any ship or vessel of the United States any goods, wares, or merchandise liable to the payment of any duty.

SEC. 11. *And be it further enacted,* That all acts and parts of acts repugnant to the provisions of this act be, and the same are hereby, repealed.

SCHEDULE A.—(*One hundred per centum ad valorem.*)

Brandy and other spirits distilled from grain, or other materials.

Cordials, absynthe, arrack, curaçoa, kirschenwasser, liqueurs, maraschino, ratafia, and all other spirituous beverages of a similar character.

SCHEDULE B.—(*Forty per centum ad valorem.*)

Alabaster and spar ornaments.

Almonds.

Anchovies, sardines, and all other fish preserved in oil.

Camphor, refined.

Cassia.

Cloves.
Composition tops for tables or other articles of furniture.
Comfits, sweetmeats, or fruit preserved in sugar, brandy, or molasses.
Currants.
Dates.
Figs.
Ginger root, dried or green.
Glass, cut.
Mace.
Manufactures of cedar wood, granadilla, ebony, mahogany, rosewood, and satin wood.
Nutmegs.
Pimento.
Prepared vegetables, meats, poultry, and game, sealed or enclosed in cans or otherwise.
Prunes.
Raisins.
Scagliola tops for tables or other articles of furniture.
Segars, snuff, paper segars, and all other manufactures of tobacco.
Wines—Burgundy, Champagne, claret, Madeira, Port, sherry, and all other wines and imitations of wines.

SCHEDULE C.—(*Thirty per centum ad valorem.*)

Ale, beer, and porter, in casks or bottles.
Argentine, Alabatta, or German silver, manufactured or unmanufactured.
Articles embroidered with gold, silver, or other metal.
Articles worn by men, women, or children, of whatever material composed, made up, or made wholly or in part by hand.
Asses' skins.
Balsams, cosmetics, essences, extracts, pastes, perfumes, and tinctures, used either for the toilet or for medicinal purposes.
Baskets, and all other articles composed of grass, osier, palmleaf, straw, whalebone, or willow, not otherwise provided for.
Bay rum.
Beads, of amber, composition, or wax, and all other beads.
Benzoates.
Bologna sausages.
Bracelets, braids, chains, curls, or ringlets, composed of hair, or of which hair is a component part.
Braces, suspenders, webbing, or other fabrics, composed wholly or in part of India rubber, not otherwise provided for.
Brooms and brushes of all kinds.
Cameos, real and imitation, and mosaics, real and imitation, when set in gold, silver, or other metal.
Canes and sticks for walking, finished or unfinished.
Capers, pickles, and sauces of all kinds, not otherwise provided for.
Caps, hats, muffs, and tippets of fur, and all other manufactures of fur, or of which fur shall be a component material.

Caps, gloves, leggins, mits, socks, stockings, wove shirts and drawers, and all similar articles made on frames, worn by men, women, or children, and not otherwise provided for.

Card cases, pocket books, shell boxes, souvenirs, and all similar articles, of whatever material composed.

Carpets, carpeting, hearth rugs, bedsides, and other portions of carpeting, being either Aubusson, Brussels, ingrain, Saxony, Turkey, Venitian, Wilton, or any other similar fabric.

Carriages, and parts of carriages.

Cayenne pepper.

Cheese.

Cinnamon.

Clocks and parts of clocks.

Clothing, ready made, and wearing apparel of every description, of whatever material composed, made up or manufactured wholly or in part by the tailor, sempstress, or manufacturer.

Coach and harness furniture of all kinds.

Coal.

Coke and culm of coal.

Combs of all kinds.

Compositions of glass or paste, when set.

Confectionery of all kinds, not otherwise provided for.

Coral, cut or manufactured.

Corks.

Cotton cords, gimps, and galloons.

Coat-plaster.

Crayons of all kinds.

Cutlery of all kinds.

Diamonds, gems, pearls, rubies, and other precious stones, and imitations of precious stones, when set in gold, silver, or other metal.

Dolls and toys of all kinds.

Earthen, China, and stone ware, and all other wares, composed of earthy and mineral substances, not otherwise provided for.

Epaulets, galloons, laces, knots, stars, tassels, tresses, and wings of gold, silver, or other metal.

Fans and fire-screens of every description, of whatever material composed.

Feathers and flowers, artificial or ornamental, and parts thereof, of whatever material composed.

Firecrackers.

Flats, braids, plaits, sparterre and willow squares, used for making hats or bonnets.

Frames and sticks for umbrellas, parasols, and sunshades, finished or unfinished.

Furniture, cabinet and household.

Ginger, ground.

Glass, colored, stained, or painted.

Glass crystals for watches.

Glasses or pebbles for spectacles.

Glass tumblers, plain, moulded, or pressed, not cut or punted.

- Paintings on glass.
- Porcelain glass.
- Grapes.
- Gum benzoin or Benjamin.
- Hair pencils.
- Hat bodies of cotton.
- Hats and bonnets for men, women, and children, composed of straw, satin straw, chip, grass, palmleaf, willow, or any other vegetable substance, or of hair, whalebone, or other material not otherwise provided for.
- Hemp, unmanufactured.
- Honey.
- Human hair, cleansed or prepared for use.
- Ink and ink powder.
- Iron, in bars, blooms, bolts, loops, pigs, rods, slabs, or other form, not otherwise provided for.
- Castings of iron.
- Old or scrap iron.
- Vessels of cast iron.
- Japanned ware of all kinds, not otherwise provided for.
- Jewelry, real or imitation.
- Jet and manufactures of jet, and imitations thereof.
- Lead pencils.
- Maccaroni, vermicelli, gelatine, jellies, and all similar preparations.
- Manufactures of the bark of the cork tree, except corks.
- Manufactures of bone, shell, horn, pearl, ivory, or vegetable ivory.
- Manufactures, articles, vessels, and wares, not otherwise provided for, of brass, copper, gold, iron, lead, pewter, platina, silver, tin, or other metal, or of which either of those metals or any other metal shall be the component material of chief value.
- Manufactures of cotton, linen, silk, wool, or worsted, if embroidered or tamboured in the loom or otherwise, by machinery, or with the needle, or other process.
- Manufactures, articles, vessels, and wares, of glass, or of which glass shall be a component material, not otherwise provided for.
- Manufactures and articles of leather, or of which leather shall be a component part, not otherwise provided for.
- Manufactures and articles of marble, marble paving tiles, and all other marble more advanced in manufacture than in slabs or blocks in the rough.
- Manufactures of paper, or of which paper is a component material, not otherwise provided for.
- Manufactures, articles, and wares of papier mache.
- Manufactures of wood, or of which wood is a component part, not otherwise provided for.
- Manufactures of wool, or of which wool shall be the component material of chief value, not otherwise provided for.
- Medicinal preparations, not otherwise provided for.
- Metallic pens.
- Mineral waters.

Molasses.
Muskets, rifles, and other fire-arms.
Nuts, not otherwise provided for.
Ochres and ochery earths, used in the composition of painters' colors, whether dry or ground in oil.
Oil-cloth of every description, of whatever material composed.
Oils, volatile, essential, or expressed, and not otherwise provided for.
Olive oil in casks, other than salad oil.
Olive salad oil, and all other olive oil, not otherwise provided for.
Olives.
Paper—antiquarian, demy, drawing, elephant, foolscap, imperial, letter, and all other paper not otherwise provided for.
Paper boxes, and all other fancy boxes.
Paper envelopes.
Parasols and sunshades.
Parchment.
Pepper.
Plated and gilt ware of all kinds.
Playing cards.
Plums.
Potatoes.
Red chalk pencils.
Saddlery of all kinds, not otherwise provided for.
Salmon, preserved.
Sealing wax.
Sewing silks, in the gum or purified.
Shoes composed wholly of India rubber.
Side-arms of every description.
Silk twist and twist composed of silk and mohair.
Silver-plated metal, in sheets or other form.
Soap—Castile, perfumed, Windsor, and all other kinds.
Sugar of all kinds.
Syrup of sugar.
Tobacco, unmanufactured.
Twines and pack-thread, of whatever material composed.
Umbrellas.
Vellum.
Vinegar.
Wafers.
Water colors.
Wood unmanufactured, not otherwise provided for, and fire-wood.
Wool, unmanufactured.

SCHEDULE D.—(*Twenty-five per centum ad valorem*.)

Borax or tinctal.
Burgundy pitch.
Buttons and button moulds, of all kinds.
Baizes, bockings, flannels, and floor-cloths, of whatever material composed, not otherwise provided for.

Cables and cordage, tarred or untarred.

Calomel and all other mercurial preparations.

Camphor, crude.

Cotton laces, cotton insertings, cotton trimming laces, cotton laces and braids.

Floss silks, feather beds, feathers for beds, and downs of all kinds.

Grass-cloth.

Hair-cloth, hair seating, and all other manufactures of hair, not otherwise provided for.

Jute, Sisal grass, coir, and other vegetable substances, unmanufactured, not otherwise provided for.

Manufactures composed wholly of cotton, not otherwise provided for.

Manufactures of goat's hair or mohair, or of which goat's hair or mohair shall be a component material, not otherwise provided for.

Manufactures of silk, or of which silk shall be a component material, not otherwise provided for.

Manufactures of worsted, or of which worsted shall be a component material, not otherwise provided for.

Matting, China, and other floor matting and mats, made of flags, jute, or grass.

Roofing slates and slates other than roofing slates.

Woolen and worsted yarn.

SCHEDULE E.—(*Twenty per centum ad valorem.*)

Acids—acetic, acetous, benzoic, boracic, chromic, citric, muriatic, white and yellow, nitric, pyroligneous and tartaric, and all other acids of every description, used for chemical or medicinal purposes, or for manufacturing, or in the fine arts, not otherwise provided for.

Aloes.

Alum.

Amber.

Ambergris.

Angora, Thibet, and other goat's hair or mohair, unmanufactured.

Anise seed.

Animal carbon.

Antimony, crude and regulus of.

Arrow-root.

Articles, not in a crude state, used in dyeing or tanning, not otherwise provided for.

Assafoetida.

Bacon.

Bananas.

Barley.

Beef.

Beeswax.

Berries, vegetables, flowers and barks, not otherwise provided for.

Bismuth.

Bitter apples.

Blankets of all kinds.

VOL. VI.—5.

- Blank books, bound or unbound.
- Blue or Roman vitriol, or sulphate of copper.
- Boards, planks, staves, laths, scantling, spars, hewn and sawed timber, and timber to be used in building wharves.
- Boucho leaves.
- Breccia.
- Bronze liquor.
- Bronze powder.
- Butter.
- Cadmium.
- Calamine.
- Cantharides.
- Caps, gloves, leggins, mits, socks, stockings, wove shirts and drawers, made on frames, composed wholly of cotton, worn by men, women, and children.
- Cassia buds.
- Castor oil.
- Castorum.
- Cedar wood, ebony, granadilla, mahogany, rose-wood, and satin-wood, unmanufactured.
- Chocolate.
- Chromate of lead.
- Chromate, bichromate, hydriodate, and prussiate of potash.
- Cobalt.
- Cocoanuts.
- Coculus indicus.
- Copperas or green vitriol, or sulphate of iron.
- Copper rods, bolts, nails, and spikes.
- Copper bottoms.
- Copper in sheets or plates, called braziers' copper, and other sheets of copper not otherwise provided for.
- Cream of tartar.
- Cubebs.
- Dried pulp.
- Emery.
- Ether.
- Extract of indigo.
- Extracts and decoctions of logwood and other dye-woods, not otherwise provided for.
- Extract of madder.
- Feldspar.
- Fig blue.
- Fish, foreign, whether fresh, smoked, salted, dried, or pickled, not otherwise provided for.
- Fish glue or isinglass.
- Fish skins.
- Flaxseed.
- Flour of sulphur.
- Frankfort black.
- French chalk.

Fruit, green or ripe, not otherwise provided for.
Fulminates, or fulminating powders.
Furs dressed on the skin.
Gamboge.
Glue.
Green turtle.
Gunny cloth.
Gunpowder.
Hair, curled; moss, sea-weed, and all other vegetable substances used for beds or mattresses.
Hams.
Hats of wool.
Hat bodies made of wool, or of which wool shall be a component material of chief value.
Hatters' plush, composed of silk and cotton, but of which cotton is the component material of chief value.
Hemp-seed or linseed, and rape-seed oil, and all other oils used in painting.
Indian corn and corn meal.
Ipecacuanha.
Iridium.
Iris or orris root.
Iron liquor.
Ivory or bone black.
Jalap.
Juniper berries.
Lac spirits.
Lac sulphur.
Lampblack.
Lard.
Leather, tanned, bend or sole.
Leather, upper of all kinds.
Lead, in pigs, bars or sheets.
Leaden pipes.
Leaden shot.
Leeches.
Linen of all kinds.
Liquorice paste, juice, or root.
Litharge.
Malt.
Manganese.
Manna.
Manufactures of flax, not otherwise provided for.
Manufactures of hemp, not otherwise provided for.
Marble, in the rough, slab, or block, unmanufactured.
Marine coral, unmanufactured.
Medicinal drugs, roots, and leaves, in a crude state, not otherwise provided for.
Metals, Dutch and bronze, in leaf.
Metals, unmanufactured, not otherwise provided for.

Mineral and bituminous substances, in a crude state, not otherwise provided for.

Musical instruments of all kinds, and strings for musical instruments of whip gut or catgut, and all other strings of the same material.

Needles, of all kinds, for sewing, darning, or knitting.

Nitrate of lead.

Oats and oatmeal.

Oils—neatsfoot and other animal oil, spermaceti, whale, and other fish oil, the produce of foreign fisheries.

Opium.

Oranges, lemons, and limes.

Orange and lemon peel.

Osier or willow prepared for basket-makers' use.

Patent mordant.

Paints, dry or ground in oil, not otherwise provided for.

Paper hangings and paper for screens or fire-boards.

Paving stones.

Paving and roofing tiles and bricks.

Pearl or hulled barley.

Periodicals and other works in the course of printing and republication in the United States.

Pine-apples.

Pitch.

Plantains.

Plaster of Paris; when ground.

Plumbago.

Pork.

Potassium.

Prussian blue.

Pumpkins.

Putty.

Quicksilver.

Quills.

Red chalk.

Rhubarb.

Rice, or paddy.

Roll brimstone.

Roman cement.

Rye and rye flour.

Saddlery, common, tinned, or japanned.

Saffron and saffron cake.

Sago.

Sal soda, and all carbonates of soda, by whatever names designated, not otherwise provided for.

Salts—Epsom, glauber, Rochelle, and all other salts and preparations of salts not otherwise provided for.

Sarsaparilla.

Seppia.

Shaddocks.

Sheathing paper.

Skins, tanned and dressed, of all kinds.
Skins of all kinds, not otherwise provided for.
Slate pencils.
Smalts.
Spermaceti candles and tapers.
Spirits of turpentine.
Sponges.
Spunk.
Squills.
Starch.
Stearine candles and tapers.
Steel not otherwise provided for.
Stereotype plates.
Still bottoms.
Sulphate of barytes, crude or refined.
Sulphate of quinine.
Tallow candles.
Tapioca.
Tar.
Thread laces and insertings.
Type metal.
Types, new or old.
Vanilla beans.
Verdigris.
Velvet, in the piece, composed wholly of cotton.
Velvet, in the piece, composed of cotton and silk, but of which cotton
is the component material of chief value.
Vermilion.
Wax candles and tapers.
Whalebone, the produce of foreign fisheries.
Wheat and wheat flour.
White and red lead.
Whiting, or Paris white.
White vitriol, or sulphate of zinc.
Window glass, broad, crown, or cylinder.
Woolen listings.
Yams.

SCHEDULE F.—(*Fifteen per centum ad valorem*)

Arsenic.
Bark, Peruvian.
Bark, Quilla.
Brazil paste.
Brimstone, crude, in bulk.
Codilla, or tow of hemp or flax.
Cork-tree bark, unmanufactured.
Diamonds, glaziers', set or not set.
Dragon's blood.
Flax, unmanufactured.

Gold and silver leaf.
Mineral kermes.
Silk, raw, not more advanced in manufacture than singles, tram and thrown, organzine.
Steel, in bars, cast, shear, or German.
Terne tin plates.
Tin foil.
Tin in plates or sheets.
Tin plates, galvanized, not otherwise provided for.
Zinc, spelter, or teutenegue, in sheets.

SCHEDULE G.—(*Ten per centum ad valorem.*)

Ammonia.
Anotta, Rancon or Orleans.
Barilla.
Bleaching powders, or chloride of lime.
Books printed, magazines, pamphlets, periodicals, and illustrated newspapers, bound or unbound, not otherwise provided for.
Building stones.
Burr stones, wrought or unwrought.
Cameos and mosaics, and imitations thereof, not set.
Chronometers, box or ships', and parts thereof.
Cochineal.
Cocoa.
Cocoa shells.
Compositions of glass or paste, not set.
Cudbear.
Diamonds, gems, pearls, rubies, and other precious stones, and imitations thereof, when not set.
Engravings or plates, bound or unbound.
Hemp-seed, linseed, and rape-seed.
Fuller's earth.
Furs, hatters', dressed or undressed, not on the skin.
Furs, undressed, when on the skin.
Goldbeaters' skins.
Gum Arabic and gum Senegal.
Gum tragacanth.
Gum Barbary.
Gum East India.
Gum Jedda.
Gum substitute, or burnt starch.
Hair of all kinds, uncleaned and unmanufactured.
India rubber, in bottles, slabs, or sheets, unmanufactured.
Indigo.
Kelp.
Lemon and lime juice.
Lime.
Maps and charts.
Music and music paper, with lines, bound or unbound.

Natron.
Nux vomica.
Oils, palm and cocoanut.
Orpiment.
Palmleaf, unmanufactured.
Polishing stones.
Pumice and pumice stones.
Ratans and reeds, unmanufactured.
Rotten stone.
Sal ammonia.
Saltpetre, (or nitrate of soda, or potash,) refined, or partially refined.
Soda ash.
Sulphuric acid, or oil of vitriol.
Tallow, marrow, and all other grease and soap stocks and soap stuffs, not otherwise provided for.
Terra japonica, or catechu.
Watches and parts of watches.
Watch materials of all kinds, not otherwise provided for.
Woad or pastel.

SCHEDULE H.—(*Five per centum ad valorem.*)

Alcornoque.
Argol, or crude tartar.
Bells when old, or bell metal, fit only to be remanufactured.
Berries, nuts, and vegetables, used exclusively in dyeing or in composing dyes; but no article shall be classed as such that has undergone any manufacture.
Brass in pigs or bars.
Brass when old, and fit only to be remanufactured.
Brazil wood, and all other dye-wood, in sticks.
Bristles.
Chalk not otherwise provided for.
Clay, unwrought.
Copper in pigs or bars.
Copper, when old, and fit only to be remanufactured.
Flints.
Grindstones, wrought or unwrought.
Horns, horn-tips, bones, bone-tips, and teeth, unmanufactured.
Ivory, unmanufactured.
Ivory nuts or vegetable ivory.
Kermes.
Lac dye.
Lastings suitable for shoes, boots, bootees, or buttons, exclusively.
Madder, ground.
Madder root.
Manufactures of mohair cloth, silk twist, or other manufacture of cloth suitable for the manufacture of shoes, boots, bootees, or buttons, exclusively.
Nickel.

Nut-galls.
 Pearl, mother of.
 Pewter, when old, and fit only to be remanufactured.
 Sags, of whatever material.
 Raw hides and skins of all kinds, whether dried, salted, or pickled,
 not otherwise provided for.
 Safflower.
 Saltpetre or nitrate of soda, or potash, when crude.
 Seedlac.
 Shellac.
 Sumac.
 Tin in pigs, bars, or blocks.
 Tortoise and other shells, unmanufactured.
 Turmeric.
 Waste, or shoddy.
 Weld.
 Zinc, spelter, or teutenegue, unmanufactured, not otherwise provided
 for.

SCHEDULE I.—(*Exempt from duty.*)

Animals imported for breed.
 Bullion, gold and silver.
 Cabinets of coins, medals, and other collections of antiquities.
 Coffee and tea, when imported direct from the place of their growth or
 production in American vessels, or in foreign vessels entitled by recipro-
 cal treaties to be exempt from discriminating duties, tonnage, and other
 charges.
 Coffee, the growth or production of the possessions of the Netherlands,
 imported from the Netherlands in the same manner.
 Coins, gold, silver, and copper.
 Copper ore.
 Copper, when imported for the United States mint.
 Cotton.
 Felt, adhesive, for sheathing vessels.
 Garden seeds, and all other seeds, not otherwise provided for.
 Goods, wares, and merchandise, the growth, produce, or manufacture
 of the United States, exported to a foreign country, and brought back to
 the United States in the same condition as when exported, upon which
 no drawback or bounty has been allowed: *Provided*, That all regulations
 to ascertain the identity thereof, prescribed by existing laws, or which
 may be prescribed by the Secretary of the Treasury, shall be complied
 with.
 Guano.
 Household effects, old and in use, of persons or families from foreign
 countries, if used abroad by them, and not intended for any other person
 or persons, or for sale.
 Junk, old.
 Models of inventions and other improvements in the arts: *Provided*,
 That no article or articles shall be deemed a model or improvement
 which can be fitted for use.

Oakum.

Oil, spermaceti, whale, and other fish of American fisheries, and all other articles the produce of such fisheries.

Paintings and statuary, the production of American artists residing abroad, and all other paintings and statuary: *Provided*, The same be imported in good faith as objects of taste, and not of merchandise.

Personal and household effects (not merchandise) of citizens of the United States dying abroad.

Plaster of Paris, unground.

Platina, unmanufactured.

Sheathing copper; but no copper to be considered such, and admitted free, except in sheets forty-eight inches long and fourteen inches wide, and weighing from fourteen to thirty-four ounces the square foot.

Sheathing metal.

Specimens of natural history, mineralogy, or botany.

Trees, shrubs, bulbs, plants, and roots, not otherwise provided for.

Wearing apparel in actual use, and other personal effects not merchandise, professional books, implements, instruments, and tools of trade, occupation, or employment, of persons arriving in the United States: *Provided*, That this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment, or for sale.

APPROVED *July 30, 1846.*

K.

TREASURY DEPARTMENT, *November 23, 1846.*

SIR: In regard to the lands in Mississippi and Alabama, which are within the Chickasaw cession of 1832, I request a report, showing—

1. Aggregate quantity of public lands in the cession.
2. Aggregate quantity covered by reservations.
3. Date of *first sale*; quantity then offered; average price at which the lands sold; quantity remaining unsold; and the present price of such unsold lands.
4. Same information as to each of the subsequent public sales.
5. Aggregate of sales, in acres and purchase money, and the average price.
6. Total quantity remaining unsold, and the areas and prices of the several classes of lands constituting that total.
7. The quantity unoffered in the cession.
8. Whether or not any land district, counting loss of interest at six per cent., has realized so large a net sum of money; and,
9. Whether the sales have been chiefly to settlers.

Very respectfully your obedient servant,

R. J. WALKER, *Secretary of the Treasury.*

JAMES H. PIPER, Esq.,

Acting Commissioner of General Land Office.

GENERAL LAND OFFICE, *December 5, 1846.*

SIR: In answer to your communication of the 23d ultimo relative to the sales in the Chickasaw cession of 1832, I have the honor to submit the following report:

1. The aggregate quantity of *public* lands in the cession is 4,316,925 acres.

2. The aggregate quantity covered by *Indian* reservations is 2,401,660 acres.

3. The aggregate sales up to 31st October, 1846, in the cession, including 36,005 acres of orphan lands, amount to 3,681,309 acres. Purchase money to October 31, 1846, \$3,254,449. General average price to October 31, 1846, 88 2-5 cents per acre.

4. The total quantity of *offered* lands remaining unsold in the cession is 658,921 acres. Of this area, *by estimation*, about 260,000 acres are subject to sale at 50 cents per acre; 40,000 acres at 25 cents per acre, and 359,000 acres at 12½ cents per acre.

5. The quantity unoffered is 12,700 acres.*

[NOTE.—This consists of tracts *less* than a quarter section, created by the sales at Chocchuma and Columbus. The treaty authorizes the sales to be made in tracts not less than a quarter. Hence these have not been proclaimed.]

6. The first sale pursuant to proclamation took place in the month of January, 1836. There were then offered 924,738 acres. Of that area there now remains unsold about the quantity of 13,020 acres, subject to entry at 12½ cents per acre. The area sold under the first proclamation brought an average of 94 4-5 cents per acre.

7. The second sale pursuant to proclamation took place in the cession in the month of September, 1836. There were then offered 2,198,578 acres. Of that area there now remains unsold about the quantity of 170,018 acres, subject to entry at 12½ cents per acre. The area sold under the proclamation brought an average of 90 cents per acre.

8. The third sale commenced in May, 1837. There were then offered 522,696 acres. The fourth sale commenced in January, 1838. There were then offered 116,608 acres. The fifth commenced in January, 1839. There were then offered 156,070 acres. The sixth commenced in May, 1844. There were then offered 383,343 acres. The last four, comparatively small, brought an estimated average of 65 2-5 cents per acre. The aggregate of the sales under the last four heads being 705,026 acres, and the purchase money thereof being \$461,407. The aggregate area now unsold of these four is about 473,691 acres. Average of the rate per acre about 33 cents.

In answer, to the 8th inquiry, as to whether or not any land district, counting loss of interest at six per cent., has realized so large a net sum of money, I have to state that, taking as a test the aggregate sales of the land districts in the State of Illinois, after deducting the loss of interest at six per cent. per annum, they have not produced such a large sum of money; and that, on a comparison instituted between the Chickasaw sales up to 30th June, 1845, and those of the entire public domain, so far

*Not including land office tract and fractional quantities.

as the same has been in market up to that date, and computing interest at six per cent. per annum on the estimated average of extra time required for the sale of an equal quantity under the present system, it appears that the gain of the graduating system would amount, in the whole public domain, to upwards of sixty millions of dollars.

The data and the principle on which this estimate is made are indicated in the accompanying statement A.

I have the honor to be, with great respect, your obedient servant,
JAMES H. PIPER, *Acting Commissioner.*

P. S.—From the returns it appears that the sales have been generally to settlers. J. H. P.

Hon. ROBERT J. WALKER, *Secretary of the Treasury.*

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A.

Statement showing the estimated gain of the graduation over the old system of selling the public lands, if the sales made in the Chickasaw cession be taken as a guide, and the loss of interest at six per cent. per annum be calculated on the purchase money during the extra time required for the sale of an equal quantity of land under the present old system.

- 1st. Assuming that the sales of the whole public domain had been made in the same ratio as to *time* and *price* as the *sold* lands under the *graduation principle* in the Chickasaw cession of 1832, there would have been disposed of in $8\frac{1}{2}$ years, the average time that the Chickasaw lands have been in market, the quantity of 181,616,456 acres.
- 2d. The purchase money of that area at 91.7-10 cents per acre, the Chickasaw average price, (including *orphan* sales,) on the 30th June, 1845, would be.....\$166,542,290
- 3d. Under the old system there had been sold, to 30th June, 1845, and in the average time of 16 3-10 years, 92,807,537 acres.
- 4th. The purchase money of which amounted to the sum of.....\$128,810,963*
- 5th. In order to produce the amount of purchase money stated under the 2d head, at the average old *cash* system price, viz: \$1 26 per acre, it would require that there should have been sold Acres.....132,176,420
- 6th. From this deduct the actual sales to 30th June, 1845, under the old system.....92,807,537

and it will leave to be sold

* This purchase money includes the *early* sales under the CREDIT SYSTEM, and hence the average price per acre is something over \$1 26—the average of the CASH SALES.

subsequent to the 30th June,
1845, in order to produce the
purchase money under the
2d head, an area of...Acres 39,368,883

7th. The purchase money of which, at \$1 26
per acre, would be..... \$49,604,793

8th. To sell the area under the 6th head and
realize the purchase money of it, as stated
under the 7th head, would require a
further period of 6 9-10 years from 30th
June, 1845.

9th. Now add the purchase money under
the 4th head to that under the 7th head,
and the periods required to realize the
same, respectively, and we have as a total
purchase money from the public domain
in 22 3-10 years, under the old system... 178,415,756

10th. But under the graduation system it
would have taken but $8\frac{1}{2}$ years to sell
the same number of acres which produced
the total purchase money under the 9th
head—making a difference of time equal
to 13 8-10 years.

11th. Therefore deduct from the total pur-
chase money, under the 9th head, the *mean*
interest, at 6 per cent. per annum, for 13 8-10
years, say 6 9-10 years, and we have.... 73,864,123

Leaving net..... \$104,551,633

12th. Take this last amount from the pur-
chase money under the 2d head, and we
have left as the net gain of the graduation
over the old system, the sum of..... \$61,990,657

JAMES H. PIPER, *Acting Commissioner.*

GENERAL LAND OFFICE, *December 5, 1846.*

L.

Circular to Collectors and other officers of the Customs.

TREASURY DEPARTMENT, *August 14, 1846.*

The following instructions and forms are transmitted for the information and government of the officers of the customs in carrying into effect the provisions of the annexed act of Congress, approved 6th of August, 1846, entitled "An act to establish a warehousing system, and to amend 'An act to provide revenue from imports, and to change and modify

existing laws imposing duties on imports, and for other purposes," approved 30th August, 1842.

It is to be remarked, that goods, wares, or merchandise entitled to entry for warehousing are such only as shall have been actually imported after the passage of the act "reducing the duty on imports, and for other purposes," approved 30th July, 1846. (Vide 6th section.) All goods, wares, or merchandise imported prior to 30th July, 1846, yet on deposit in public store, the duties on which have not been paid, are subject to the payment of the duty and charges imposed by the tariff act of 30th August, 1842.

Where owners, importers, consignees, or agents desire to warehouse their goods, due entry in writing must be made in each case, according to the form accompanying these instructions; (marked A.) and a bond taken, with surety or sureties, to the satisfaction of the collector, in double the amount of the duties, according to form marked B.

In making entry of any goods, wares, or merchandise to be warehoused, all acts necessary to determine their exact quantity, quality, and original cost and dutiable value, such as appraising, weighing, gauging, or measuring, in order to ascertain the precise amount of duty chargeable on the importation, must be performed and complied with.

Any goods, wares, or merchandise proposed to be withdrawn from warehouse for home consumption prior to the first day of December next, the day on which the new rates of duties take effect, under the act of 30th July last, must be entered, and the duties, with interest and other charges, imposed by the act of 30th August, 1842, must be duly paid before granting permit for the delivery of any such goods, wares, or merchandise. Due regard must be paid to the restrictions imposed in the act, in the withdrawal of merchandise from warehouse, to wit: in no case "a less quantity than an entire package, bale, cask, or box;" or if in bulk, then only "the whole quantity of each parcel, or a quantity not less than one ton weight, unless by the special authority of the Secretary of the Treasury," can be withdrawn and delivered.

Where it is intended to withdraw any goods, wares, or merchandise from warehouse for transportation to any other *port of entry*, to be rewarehoused thereat, in pursuance of the second section of the act of 6th August, to establish a warehousing system, twenty-four hours' notice, at least, must be given to the collector of such intention, and entry be made according to form C; and the transportation is to be made under the regulations provided in the act of 2d March, 1799, in respect to the transportation of goods, wares, and merchandise from one collection district to another, to be exported, with the benefit of drawback. Hence goods may be transported from any port of entry to any other port of entry in the United States, subject to the regulations prescribed by the before-mentioned act.

On making a transportation entry, a bond must be given by the owner of the merchandise to be withdrawn for transportation, with sufficient sureties, in double the amount of the duties chargeable thereon, according to form herewith, (marked D;) which bond is to be cancelled on production of a certificate, duly authenticated, from the collector of the port to which the goods may be transported, certifying that the identical goods

stated in the transportation certificate have been duly entered and rewarehoused in public store, in his collection district, and bond given for the duties.

On the withdrawal of any such goods from warehouse at any port, the storage and other charges that may have accrued thereon must be duly paid. On redeposite or rewarehousing of any transported goods as aforesaid, due entry must be made, and bond taken in the forms herewith, marked E and F.

For the purpose of distinguishing goods which may have paid duty under the new tariff act, which goes into operation on the first day of December next, that may be withdrawn for consumption after said day, and entitled to drawback if exported within the time prescribed by law, from other imports on which duty was paid under the tariff act of 30th August, 1842, it becomes proper that suitable marks should be placed on all goods that may be withdrawn as aforesaid, to identify the same, so as to prevent mistake or imposition in the allowance of drawback.

Goods, wares, or merchandise entered for warehousing must be conveyed from the vessel or wharf where landed to the warehouse, under the special superintendence of an inspector of the customs, in drays, carts, or other usual modes of conveyance, to be employed on public account, by the proper officer of the customs, and the expense, at the rates usually paid for such service at the port in question, is to be defrayed at the time by the person who enters said goods, wares, or merchandise for warehousing. In cases where goods, wares, or merchandise, imported after the passage of the act of the 30th July, 1846, are intended to be exported directly from warehouse to a foreign country, entry must be made, according to form herewith, (marked G,) and bond given, according to form H; and such exportation be otherwise made in the manner now required by existing laws relating to exportations for the benefit of drawback. In all such cases the appropriate expenses are to be paid before granting permit for exportation.

All stores used for warehousing purposes are to be rented by the collector, on public account, and paid for as such, and appropriated exclusively to the storage of foreign merchandise, which is to be subject to the usual rates of storage existing at the respective ports where such stores may be hired or rented. Appropriate warehouses must be provided for goods of a perishable nature, as well as for gunpowder, firecrackers, and explosive substances, having due respect to existing municipal regulations.

For warehousing of coal, woods of various kinds, &c., yards, well enclosed and secured, to the satisfaction of the collector, may be hired or rented, and the usual rates for storage are to be charged on all articles deposited therein. Care must be observed by collectors, in renting stores, to select those of a substantial and secure character, and fireproof, where they can be obtained; and the rents stipulated for must be as reasonable as can be procured. Before entering into any lease of stores, the opinion and approval of the Department must first be obtained.

Where any goods, duly warehoused, shall remain in store beyond one year, without payment of the duties and charges thereon, which, in pursuance of the act, are required to be appraised and sold, the Department

hereby prescribes that all such sales shall take place within thirty days after the expiration of the year; and due notice of such sales must be published in two or more of the public newspapers, having the most extensive circulation at the port in question, daily at the principal ports, for the space of ten days, and at the other ports three times a week, or as often as one or more papers may be published thereat, for the space of two weeks. But, as the law provides that "all goods of a perishable nature, and all gunpowder, firecrackers, and explosive substances, deposited as aforesaid, shall be sold forthwith," they must be sold at the earliest day practicable, after due publication of notice, and time given for inspection by persons desirous of purchasing the same; and accounts of such sales must be rendered in the form herewith, (marked I.)

The quarterly returns required by the fourth section of the act will be made according to the form herewith, (marked J.)

R. J. WALKER, *Secretary of the Treasury.*

AN ACT to establish a warehousing system, and to amend an act entitled "An act to provide revenue from imports, and to change and modify existing laws imposing duties on imports, and for other purposes."

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the twelfth section of the act entitled "An act to provide revenue from imports, and to change and modify existing laws imposing duties on imports, and for other purposes," approved the thirtieth day of August, one thousand eight hundred and forty-two, is hereby amended, so as hereafter to read as follows:

[SEC. 12.] *And be it further enacted,* That on and after the day this act goes into operation, the duties on all imported goods, wares, or merchandise shall be paid in cash: *Provided,* That, in all cases of failure or neglect to pay the duties within the period allowed by law to the importer to make entry thereof, or whenever the owner, importer, or consignee shall make entry for warehousing the same, in writing, in such form and supported by such proof as shall be prescribed by the Secretary of the Treasury, the said goods, wares, or merchandise shall be taken possession of by the collector, and deposited in the public stores, or in other stores to be agreed on by the collector or chief revenue officer of the port and the importer, owner, or consignee; the said stores to be secured in the manner provided for by the first section of the act of the twentieth day of April, one thousand eight hundred and eighteen, entitled "An act providing for the deposit of wines and distilled spirits in public warehouses, and for other purposes," there to be kept, with due and reasonable care, at the charge and risk of the owner, importer, consignee, or agent, and subject, at all times, to their order, upon payment of the proper duties and expenses, to be ascertained on due entry thereof for warehousing; and to be secured by bond of the owner, importer, or consignee, with surety or sureties, to the satisfaction of the collector, in double the amount of the said duties, and in such form as the Secretary of the Treasury shall prescribe: *Provided,* That no merchandise shall be withdrawn from any warehouse in which it may be deposited, in a less quantity than in

an entire package, bale, cask, or box, unless in bulk; nor shall merchandise so imported in bulk be delivered, except in the whole quantity of each parcel, or in a quantity not less than one ton weight, unless by special authority of the Secretary of the Treasury. And in case the owner, importer, consignee, or agent of any goods on which the duties have not been paid, shall give to the collector satisfactory security that the said goods shall be landed out of the jurisdiction of the United States, in the manner now required by existing laws relating to exportations for the benefit of drawback, the collector and naval officer, if any, on an entry to reexport the same, shall, upon the payment of the appropriate expenses, permit the said goods, under the inspection of the proper officers, to be shipped without the payment of any duties thereon. And in case any goods, wares, or merchandise, deposited as aforesaid, shall remain in public store beyond one year, without payment of the duties and charges thereon, then said goods, wares, or merchandise shall be appraised by the appraisers of the United States, if there be any at such port, and if none, then by two merchants to be designated and sworn by the collector for that purpose, and sold by the collector at public auction, on due public notice thereof being first given, in the manner and for the time to be prescribed by a general regulation of the Treasury Department; and at said public sale distinct printed catalogues descriptive of said goods, with the appraised value affixed thereto, shall be distributed among the persons present at said sale; and a reasonable opportunity shall be given before such sale, to persons desirous of purchasing, to inspect the quality of such goods; and the proceeds of said sales, after deducting the usual rate of storage at the port in question, with all other charges and expenses, including duties, shall be paid over to the owner, importer, consignee, or agent, and proper receipts taken for the same: *Provided*, That the overplus, if any there be, of the proceeds of such sales, after the payment of storage, charges, expenses, and duties as aforesaid, remaining unclaimed for the space of ten days after such sales, shall be paid by the collector into the Treasury of the United States; and the said collector shall transmit to the Treasury Department, with the said overplus, a copy of the inventory, appraisement, and account of sales, specifying the marks, numbers, and descriptions of the packages sold, their contents and appraised value, the name of the vessel and the master in which, and of the port or place whence, they were imported, and the time when, and the name of the person or persons to whom said goods were consigned in the manifest, and the duties to which the several consignments were respectively subject; and the receipt or certificate shall exonerate the master or person having charge or command of any ship or vessel in which said goods, wares, or merchandise were imported, from all claim of the owner or owners thereof, who shall nevertheless, on due proof of their interest, be entitled to receive from the Treasury the amount of any overplus paid into the same under the provisions of this act: *Provided*, That so much of the fifty-sixth section of the general collection law of the second of March, seventeen hundred and ninety-nine, and the thirteenth section of the act of thirtieth of August, eighteen hundred and forty-two, to provide revenue from imports, and to change and modify existing laws imposing duties on imports, and

for other purposes, as conflicts with the provisions of this act, shall be, and is hereby repealed, excepting that nothing contained in this act shall be construed to extend the time now prescribed by law for selling unclaimed goods: *Provided, also,* That all goods of a perishable nature, and all gunpowder, firecrackers, and explosive substances, deposited as aforesaid, shall be sold forthwith.

SEC. 2. *And be it further enacted,* That any goods, when deposited in the public stores in the manner provided for in the foregoing section, may be withdrawn therefrom and transported to any other port of entry, under the restrictions provided for in the act of the second of March, seventeen hundred and ninety-nine, in respect to the transportation of goods, wares, and merchandise from one collection district to another, to be exported with the benefit of drawback; and the owner of such goods so to be withdrawn for transportation shall give his bond, with sufficient sureties, in double the amount of the duties chargeable on them, for the deposit of such goods in store in the port of entry to which they shall be destined, such bond to be cancelled when the goods shall be redeposited in store in the collection district to which they shall be transported: *Provided,* That nothing contained in this section shall be construed to extend the time during which goods may be kept in store, after their original importation and entry, beyond the term of one year.

SEC. 3. *And be it further enacted,* That if any warehoused goods shall be fraudulently concealed in, or removed from, any public or private warehouse, the same shall be forfeited to the United States; and all persons convicted of fraudulently concealing or removing such goods, or of aiding or abetting such concealment or removal, shall be liable to the same penalties which are now imposed for the fraudulent introduction of goods into the United States; and if any importer or proprietor of any warehoused goods, or any person in his employ, shall, by any contrivance, fraudulently open the warehouse, or shall gain access to the goods, except in the presence of the proper officer of the customs, acting in the execution of his duty, such importer or proprietor shall forfeit and pay for every such offence one thousand dollars. And any person convicted of altering, defacing, or obliterating any mark or marks which have been placed by any officer of the revenue on any package or packages of warehoused goods, shall forfeit and pay for every such offence five hundred dollars.

SEC. 4. *And be it further enacted,* That the collectors of the several ports of the United States shall make quarterly reports to the Secretary of the Treasury, according to such general instructions as the said Secretary may give, of all goods which remain in the warehouses of their respective ports, specifying the quantity and description of the same; which returns, or tables formed thereon, the Secretary of the Treasury shall forthwith cause to be published in the principal papers of the city of Washington.

SEC. 5. *And be it further enacted,* That the Secretary of the Treasury be, and he is hereby, authorized to make, from time to time, such regulations, not inconsistent with the laws of the United States, as may be necessary to give full effect to the provisions of this act, and secure a just accountability under the same. And it shall be the duty of the Secretary to report such regulations to each succeeding session of Congress.

APPROVED August 6, 1846.

VOL. VI.—6.

REPORTS OF THE

[illegible]

[1846.]

[To be here signed by the person who makes the entry.]

Oath [or affirmation] of Consignee, Importer, or Agent.

I, _____, do solemnly, sincerely, and truly swear [or affirm] that the invoice and bill of lading now presented by me to the collector of _____ are the true and only invoice and bill of lading by me received, of all the goods, wares, and merchandise imported in the _____, whereof _____ is master, from _____, for account of any person whomsoever, for whom I am authorized to enter the same, *except what is now being entered by _____, and upon which the duty chargeable has been paid, according to law*; that the said invoice and bill of lading are in the state in which they were actually received by me, and that I do not know nor believe in the existence of any other invoice or bill of lading of the said goods, wares, or merchandise; that the entry now delivered to the collector contains a just and true account of the said goods, wares, and merchandise, according to the said invoice and bill of lading; that nothing has been, on my part, nor to my knowledge on the part of any other person, concealed or suppressed, whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; and that if at any time hereafter, I discover any error in the said invoice, or in the account rendered of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district. And I do further solemnly, sincerely, and truly swear [or affirm] that, to the best of my knowledge and belief, [insert the name and residence of the owner or owners, is or are] the owner [or owners] of the goods, wares, and merchandise mentioned in the annexed entry; that the invoice now produced by me exhibits the actual cost [if purchased] or fair market value [if otherwise obtained, or if said value be more] at the time or times, and place or places, when and where procured, [as the case may be,] of the said goods, wares, and merchandise, all the charges thereon, and no other or different discount, bounty, or drawback, but such as has been actually allowed on the same. So help me, God.

Oath [or affirmation] of owner whose goods have been purchased.

I, _____, do solemnly, sincerely, and truly swear [or affirm] that the entry now delivered by me to the collector of _____ contains a just and true account of all the goods, wares, and merchandise imported by or consigned to me, in the _____, whereof _____ is master, from _____, *except what is now being entered by _____, and upon which the duty chargeable has been paid according to law*; that the invoice which I now produce contains a just and faithful account of the actual cost of the said goods, wares, and merchandise, of all charges thereon, including charges of purchasing, carriages, bleaching, dyeing, dressing, finishing, putting up and packing, and no other discount, drawback, or bounty, but such as has been actually allowed on the same, [and when the actual market value shall be more, insert this value also;] that I do not know nor believe in the existence of any invoice or bill of lading other than those now produced by me, and

that they are in the state in which I actually received them. And I do further solemnly, sincerely, and truly swear [or affirm] that I have not in the entry or invoice concealed or suppressed anything whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise, and that if at any time hereafter I discover any error in the said invoice, or in the account now produced of the said goods, wares, and merchandise, or receive any other invoice thereof, I will immediately make the same known to the collector of this district or port. So help me, God.

Manufacturer's or owner's Oath [or affirmation] when goods have not been actually purchased.

I, _____, do solemnly, sincerely, and truly swear [or affirm] that the entry now delivered by me to the collector of _____, contains a just and true account of all the goods, wares, and merchandise imported by or consigned to me in the _____, whereof _____ is master, from _____, *except what is now being entered by _____, and upon which the duty chargeable has been paid, according to law*; that the said goods, wares, and merchandise were not actually bought by me, or by my agent, in the ordinary mode of bargain and sale, but that, nevertheless, the invoice which I now produce contains a just and faithful valuation of the same, at their fair market value, including charges of purchasing, carriages, bleaching, dyeing, dressing, finishing, putting up, and packing, at the time or times, and place or places, when and where procured for my account, [or for account of myself and partners;] that the said invoice contains also a just and faithful account of all charges actually paid, and no other discount, drawback, or bounty, but such as has been actually allowed on the said goods, wares, and merchandise, [and when the actual market value thereof shall be more, insert said value also;] that I do not know nor believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them. And I do further solemnly, sincerely, and truly swear [or affirm] that I have not in the said entry or invoice concealed or suppressed anything whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise, and that if at any time hereafter I discover any error in the said invoice, or in the account now produced, of the said goods, wares, and merchandise, or receive any other invoice thereof, I will immediately make the same known to the collector of this district or port. So help me, God.

When part of an importation is to be landed, and the duty chargeable thereupon is to be paid forthwith, and the remainder is to be warehoused, the oath or affirmation of the consignee, or owner, or manufacturer, above prescribed, should be modified by inserting therein, in lieu of the clause printed in italics, in the foregoing forms, the clause following: *except what is now being entered for warehousing, and upon which the duty chargeable has been secured, according to law.*

Permit to land Merchandise for warehousing or rewarehousing.

DISTRICT OF

PORT OF
day of

To [the Surveyor or Inspector of the Port:]

We [or I] certify that [insert the name of the importer, owner, or consignee,] has secured to be paid the duties on the merchandise [insert, contained in the following packages; or, if in bulk, insert, hereinafter mentioned,] in conformity to the entry thereof, for [warehousing or rewarehousing] of this date; which merchandise was [imported or transported] in the [insert the denomination and name of the vessel, or specify the vehicle or conveyance used on an authorized inland route,] whereof was [master, president, or agent, &c.,] from the [insert the port or place from which the merchandise arrived,] permission is accordingly hereby given to land the same for [warehousing or rewarehousing,] viz: [here particularly insert the marks, numbers, and denomination of each package, and as far as may be their contents, or, if in bulk, the names and quantities of the articles, and note those which are to be weighed, gauged, measured, or marked.]

C. D., *Collector.*

E. F., *Naval Officer,* (where there is one.)

[B.]

Form of a Bond to be executed when Imports shall be entered for warehousing.

Know all men by these presents, That we, [here insert the names of the owner, importer, or consignee, and sureties, with their respective places of abode,] are held and firmly bound unto the United States of America, in the sum of dollars $\text{\$}$, to be paid to the United States; for the payment whereof we bind ourselves, our heirs, executors, and administrators, jointly and severally, firmly by these presents. Sealed with our seals, dated this day of , in the year of our Lord one thousand eight hundred and forty- :

The condition of this obligation is such, That if the above bounden [here insert the names of the principal and sureties] or either of them, or either of their heirs, executors, or administrators, shall and do, at or before the end of one year, to be computed from the day on which the goods, wares, and merchandise entered for warehousing, by or for the above bounden [insert the name of the principal,] as imported in the , master, from , as per entry made at the port of [insert the first port of entry,] and date the day of , in the year aforesaid, shall have been deposited thereat in public store, well and truly pay, or cause to be paid, unto the collector of the customs, for the port of , for the time being, the sum of dollars $\text{\$}$, or the amount of the duties to be ascertained as due and owing on the aforesaid goods, wares, and merchandise, or shall otherwise secure, or cause the amount of said duties to be secured, conformably

to law, then this obligation to be void; else to remain in full force and virtue.

Sealed and delivered }
in the presence of }

[L. S.]
[L. S.]
[L. S.]

[C.]

Form to be used at first port of entry for transporting Merchandise to be rewarehoused.

DISTRICT OF , PORT OF
day of , 184 .

Entry of merchandise intended to be withdrawn by
from public store, at the port of [New York or other first port of entry,]
and transported, per the [insert the denomination and name of the vessel,
or specify the vehicle or other conveyance used in an authorized inland
route,] whereof is [master, president, or agent, &c.,] to
the port of [Charleston, or other second port of entry,] to be rewarehoused
thereat according to law; which merchandise was imported by

, in the [insert the denomination and name of the vessel,] whereof
was master, from [Liverpool or other foreign port,]
into the port of [New York, or other first port of entry,] and duly ware-
housed thereat, on the day of , in the year 184 .

The merchandise must be described in the manner indicated by the
columnar part of form A.

And the entry must be signed by the person who makes it.

Permit.

The direction to be given to the surveyor of the port, when any, or
other officer who may inspect said merchandise, and the permit for lading
it for transportation shall be as follows:

DISTRICT OF , PORT OF
day of , 184 .

To [the Surveyor, or an Inspector of the Port.] You will cause the
articles specified in the entry of [insert the name of the person making
the entry,] to be examined, and if found to agree exactly therewith, will
have them [weighed, gauged, or measured, as the case may require,]
and then permit the same to be laden in the [insert the denomination
and name of the vessel, or specify the vehicle or other conveyance used
on an authorized inland route,] whereof is [master, president,
or agent, &c.,] for [insert the port of destination,] to be there reware-
housed, viz: [here particularly insert the marks, numbers, and denomi-
nations of each package, and, as far as may be, their contents, or if in
bulk the names of the articles.] C. D., Collector.

E. F., Naval Officer, [where there is one.]

Oaths to be administered.

When the person who enters merchandise intended for transportation, to be rewarehoused, is the person who imported the same into the United States, or into a *second* or other port of entry, he shall, after the lading of such merchandise, verify his entry by the following oath or affirmation:

I [insert his name] do solemnly, sincerely, and truly swear [or affirm] that the articles specified in the above [annexed or within] entry were imported by me, [or consigned to me, as the case may be,] in the [insert the denomination and name of the vessel, or specify the vehicle or other conveyance used on an authorized inland route,] whereof [insert the name] was [master, president, or agent, &c.,] from [insert the name of the port or place where from;] that they were duly entered by me at the custom-house of this port for [warehousing or rewarehousing,] and the duties secured to be paid thereon; that they are the same in quantity, quality, package, and value, as at the time of importation, necessary or unavoidable wastage or damage only excepted, and are now laden in the [insert the denomination and name of the vessel, or specify the vehicle or other conveyance used on an authorized inland route,] whereof [insert the name] is [master, president, or agent, &c.,] and that they are truly intended to be transported by me in the said [vessel or vehicle] to the port of [insert the place of destination,] to be entered for rewarehousing thereat according to law. So help me, God.

And when merchandise in public store at a *first* or other port of entry has been sold, and the purchaser has entered it for transportation to another port of entry, to be rewarehoused thereat, the oath or affirmation of the importer shall be as follows:

I [insert his name] do solemnly, sincerely, and truly swear [or affirm] that the articles specified in the above [annexed or within] entry, as imported by [or consigned to] me, were truly imported by [or consigned to] me, in the [insert the denomination and name of the vessel, or specify the vehicle or other conveyance used on an authorized inland route,] whereof [insert the name] was [master, president, or agent, &c.,] from [insert the place where from;] that they were duly authorized by me at the custom-house of this port for [warehousing or rewarehousing,] and the duties thereon secured to be paid; that they were the same in quantity, quality, package, and value, necessary or unavoidable wastage or damage only excepted, at the time of sale to [insert the name of the person to whom sold,] as at the time of importation: [and if sold to one person for account of another, state that fact.] So help me, God.

And when goods in public store are entered by a person other than the importer, for transportation from a *first* or other port of entry, to be rewarehoused at a *second* or other port of entry, the oath or affirmation shall be as follows:

I [insert the name of the person making the entry] do solemnly, sincerely, and truly swear [or affirm] that the articles specified in the above [annexed or within] entry, were purchased by me, [and if for another person say for account of whom, and insert his name,] from [insert the name of the vendor,] that they are now actually laden in the [insert the

denomination and name of the vessel, or specify the vehicle or other conveyance used on an authorized inland route,] whereof [insert the name] is [master, president, or agent, &c.,] and were at the time of such lading, and are now, the same in quantity, quality, package, and value, necessary and unavoidable wastage or damage only excepted, as at the time of purchase; that they are truly intended to be transported by [me, or by the person for whom the affiant bought and shipped them, naming him, as the case may require,] in the said [vessel or vehicle,] to the port of [insert the port of destination,] to be entered for rewarehousing thereat according to law. So help me, God.

And the oath or affirmation to be taken by any other person than the importer, or person who enters merchandise for transportation from the public stores at the *first* or any other port of entry, to be rewarehoused at a *second* or any other port of entry, and who may have bought and sold the same, shall be as follows:

I [here insert the name] do solemnly, sincerely, and truly swear [or affirm] that the articles specified in the above [within or annexed] entry were purchased by me from [insert the name of the person from whom purchased,] and were sold by me to [insert the name of the person to whom sold,] and that they were not, to the best of my knowledge or belief, altered, or in any respect changed in quantity, quality, package, or value, necessary or unavoidable wastage or damage only excepted, from the time of said purchase until the time of said sale. So help me, God.

Form of Entry to be used at second port of entry for transporting Merchandise to be rewarehoused.

DISTRICT OF _____, PORT OF _____,
day of _____, 184 .

Entry of merchandise intended to be withdrawn by _____, from public store at the port of [Charleston, or other second port of entry,] and transported per the [insert the denomination and name of the vessel, or specify the vehicle or other conveyance used on an authorized inland route,] whereof _____ is [master, president, or agent, &c.,] to the port of [Mobile, or other *third* port of entry,] to be duly rewarehoused thereat; which merchandise was imported by _____, in the [insert the denomination and name of the vessel,] whereof _____ was master, from [Liverpool, or other foreign port or place,] into the port of [New York, or other *first* port of entry,] and duly warehoused thereat, on the _____ day of _____, 184 ; and was brought from the port of [New York, or other *first* port of entry,] per the [insert the denomination and name of the vessel, or specify the vehicle or conveyance used on an authorized inland route,] whereof _____ was [master, president, or agent, &c.,] into the port of [Charleston, or other *second* port of entry,] for rewarehousing, and there duly entered on the _____ day of _____, 184 , by _____, for rewarehousing, and deposited accordingly in public store.

The merchandise must be described in the manner indicated by the columnar part of form A.

And the entry must be signed by the person who makes it.

For the oath or affirmation to be administered, see those appended to form A.

Form of Entry to be used at a port of entry beyond the second.

DISTRICT OF _____, PORT OF _____,
day of _____, 184 .

Entry of merchandise intended to be withdrawn by _____, from public store at the port of [Mobile, or other port of entry beyond the *second*,] and transported, per the [insert the denomination and name of the vessel, or specify the vehicle or other conveyance used on an authorized inland route,] whereof _____ is [master, president, or agent, &c.,] to the port of [Galveston, or other *fourth* port of entry,] to be rewarehoused thereat, according to law; which merchandise was imported from [Liverpool, or other foreign port,] into the port of [New York, or other *first* port of entry,] and duly warehoused thereat, on the day of _____, 184 ; and transported thence per the [insert the denomination and name of the vessel, or specify the vehicle or conveyance used on an authorized inland route,] whereof _____ was [master, president, or agent, &c.,] into the port of [Charleston, or other *second* port of entry,] duly entered and deposited in public store thereat, on the day of _____, 184 ; and was brought from the port of [Charleston, or other *second* port of entry] per the [insert the denomination and name of the vessel, or specify the vehicle or conveyance used on an authorized inland route,] whereof _____ was [master, president, or agent, &c.,] into the port of [Mobile, or other port of entry beyond the *second*,] for rewarehousing, and there duly entered, on the day of _____, 184 , by _____, for rewarehousing, and deposited accordingly in public store.

The merchandise must be described in the manner indicated by the columnar part of form A.

And the entry must be signed by the person who makes it.

For the oath or affirmation to be administered, see those appended to form A.

When merchandise is to be transported for rewarehousing beyond the *fourth* port, the entry must be made in the manner last indicated, but should be so modified as to connect the proceeding with the previous entries, in conformity to the facts.

Form of Transportation Certificate to accompany Merchandise which is to be entered for rewarehousing.

It shall be a triplicate of the entry made to withdraw imports from public store at one port of entry, to be conveyed to another, to be entered for rewarehousing thereat, and be certified as follows:

DISTRICT OF _____, PORT OF _____,
day of _____, 184 .

We [or I] certify that the duties, amounting to _____ dollars $\frac{100}{100}$,

chargeable on the merchandise specified in the above [within or annexed] triplicate of the entry made at the custom-house in this port, by [insert the name of the person who made the entry,] and which is now laden in the [insert the denomination and name of the vessel, or specify the vehicle or conveyance used on an authorized inland route,] and destined for the port of _____, in the district of _____, have been secured by bond, duly executed by _____ and sureties; with condition to enter the said merchandise, or to cause it to be entered, at the port of _____ afore-said, to be rewarehoused thereat, in conformity to law.

Collector.

Naval Officer, [where there is one.]

[D.]

Form of Bond to be executed when Imports shall be entered at a first or other port of entry, to be transported for rewarehousing at a second or other port of entry.

Know all men by these presents, That we, [here insert the names of the importer, owner, or consignee, and his sureties, with their respective places of abode,] are held and firmly bound unto the United States of America in the sum of _____ dollars, to be paid to the United States, for the payment whereof we bind ourselves, our heirs, executors, and administrators, jointly and severally, firmly by these presents. Sealed with our seals, dated this _____ day of _____, in the year of our Lord one thousand eight hundred and forty-_____ :

The condition of this obligation is such, That if the merchandise specified in the entry made at the custom-house in the port of _____, in the district of _____, on the _____ day of _____, 184____, by [insert the name of the person who made the entry,] consisting of [here particularly insert the marks, numbers, and denominations of each package, and, as far as may be, their contents; or if in bulk, the name and quantities of the articles,] intended to be withdrawn from the public store, and transported per the [insert the denomination and name of the vessel, or the vehicle or conveyance used on an authorized inland route,] whereof

is [master, president, or agent, &c.,] to the port of [insert the name of the port of destination,] to be there redeposited in public store, shall be landed at the port of [insert the port of destination,] and entered for rewarehousing thereat, according to law, on or before the _____ day of _____, 184____; [which day should be one before which the collector and person who makes the entry for transportation shall believe the said merchandise may and would, ordinarily, arrive at its port of destination; and in all cases *must be within the term of one year*, to be computed from the day on which the merchandise was received into public store, at the first port of entry;] and a certificate thereof, authenticated by the collector of the port of [insert the port of destination,] shall be promptly produced

and delivered by [insert the name of the principal] to the collector of the port of [insert the port from which the merchandise was transported;] then this obligation to be void; else to remain in full force and virtue.

Sealed and delivered }
in the presence of }

[L. S.]
[L. S.]
[L. S.]

[E.]

Form of Entry of Merchandise for rewarehousing at a second port of entry, when accompanied by the prescribed transportation certificate.

DISTRICT OF , PORT OF
day of , 184 .

Entry for rewarehousing of merchandise transported from the port of [New York, or other first port of entry] by [insert the name of the person by or for whom it was entered for transportation] in the [insert the denomination and name of the vessel, or specify the vehicle or conveyance used on an authorized inland route,] whereof is [master, president, or agent, &c.,] which merchandise was imported by [insert the name of the importer, owner, or consignee] in the [insert the denomination and name of the vessel,] whereof was master, from [Liverpool, or other foreign port] into the port of [insert the first port of entry,] and has been brought into the port of [insert the second port of entry,] to be entered for deposit in public store thereat, and to secure the duties chargeable thereon, in conformity to law.

The description of the merchandise must be made in the manner indicated by the columnar part of form A.

The entry must be signed by the person who makes it.

The permit to unlade must be similar to the one that is appended to the form of entry A.

And the oath or affirmation to be administered to the person who makes the entry for rewarehousing at a second port must be as follows:

I [insert his name] do solemnly, sincerely, and truly swear, [or affirm,] that the articles specified in the above [annexed, or within] entry, as having been transported from the port of [insert the first port of entry] by [insert the name of the importer, owner, or consignee,] per the [insert the denomination and name of the vessel, or specify the vehicle or conveyance used on an authorized inland route,] whereof is [master, president, or agent, &c.,] to be entered for rewarehousing, at the port of [insert the second port of entry,] are the same in quantity, quality, package, and value, necessary and unavoidable wastage or damage only excepted, as at the time of importation by , from [Liverpool, or other foreign port;] or, when the case requires it, in lieu of the foregoing words printed in italics, insert the following: as at the time of purchase from , the vendee of , who imported them from [Liverpool or other foreign port.] So help me, God.

[F.]

Form of a Bond to be executed when Imports shall be entered for rewarehousing.

Know all men by these presents, That we [insert the names of the importer, owner, or consignee, and sureties, with their respective places of abode] are held and firmly bound unto the United States of America, in the sum of dollars, to be paid to the United States, for the payment whereof, we bind ourselves, our heirs, executors, administrators, jointly and severally, firmly by these presents. Sealed with our seals, dated this day of , in the year of our Lord one thousand eight hundred and forty-

The condition of this obligation is such, That if the above bounden [here insert the names of the principal and sureties,] or either of them, or either of their heirs, executors, or administrators, at or before the end of one year, to be computed from the day of , 184 , when the merchandise this day entered by [or for] the above bounden [insert the name of the principal,] as having been transported from the port of [insert the first port of entry,] per the [insert the denomination and name of the vessel, or specify the vehicle or conveyance used on an authorized inland route,] to the port of [insert the port of destination,] for rewarehousing thereat, first having been entered for warehousing, was deposited in public store at the port of [insert the first port of entry] by or for [insert the name of the importer, owner, or consignee] as imported in the [insert the denomination and name of the vessel,] whereof

was master, from [Liverpool, or other foreign port,] shall and do well and truly pay, or cause to be paid, unto the collector of the customs for the port of , for the time being, the sum of dollars 100, or the amount of the duties, to be ascertained as due and owing on the aforesaid merchandise, or shall otherwise secure, or cause the amount of said duties to be secured, conformably to law, then this obligation to be void; else to remain in full force and virtue.

Sealed and delivered }
in the presence of }

[L. S.]
[L. S.]
[L. S.]

Form of a Certificate to be issued when Goods have been duly entered and rewarehoused at a second port of entry, or one beyond it.

DISTRICT OF , PORT OF ,
day of , 184 . .

I do hereby certify, that the merchandise, consisting of [here particularly insert the marks, numbers, and denominations of each package, and, as far as may be, their contents; or, if in bulk, the names and quantities of the articles,] and mentioned in the transportation certificate, issued at the port of , on the day of , 184 , as having been thereat entered by , for transportation to this port, per the [insert the denomination and name of the vessel, or specify the vehicle or conveyance used on an authorized inland route] to be reware-

housed, has been duly entered and deposited in public store, at this port, and bond given to secure the duties thereon, in conformity to law.

Witness my hand and seal this _____ day of _____, 184 .

{ Seal
of
Office. }

_____,
Collector.

When imports are to be entered for deposit in public store, at a port beyond the *second* port of entry, the forms of entry, oath, or affirmation, permit, bond for duties, and certificate for the cancellation of transportation bond, must be varied after the manner indicated by forms C, so as to connect each proceeding with its antecedent.

[G.]

Form of Entry to be used when Imports entered for warehousing, and on which duties have not been paid, are to be exported from the public stores at a first port of entry to a foreign port or place, before the end of one year, to be computed from the day when they were so warehoused.

DISTRICT OF _____, PORT OF _____,
day of _____, 184 .

Entry of merchandise intended to be exported by [insert the name of the exporter,] on board of the [insert the denomination and name of the vessel,] whereof _____ is master, for [Havana, or other foreign port,] which merchandise was imported into the port of [New York, or other first port of entry,] duly entered for warehousing, and deposited in public store thereat, on the _____ day of _____, 184 , by [insert the name of the importer,] per the [insert the denomination and name of the vessel,] whereof _____ was master, from [Liverpool or other foreign port.]

When merchandise so warehoused at a *second* port of entry is to be thence so exported. add to the foregoing form the following words, viz:

And was brought from the port of [New York, or other first port of entry,] per the [insert the denomination and name of the vessel, or specify the vehicle or other conveyance used on an authorized inland route,] whereof _____ was [master, president, or agent, &c.,] into the port of [Charleston, or other second port of entry,] for rewarehousing, and duly entered thereat, on the _____ day of _____, 184 , by _____, for rewarehousing, and deposited accordingly in public store.

And when being warehoused at a port of entry *beyond the second*, it is to be thence so exported, substitute the word *transported* for the word *brought* in the foregoing paragraph; and add, at the end thereof, the following words, viz:

And was brought from the port of [Charleston, or the second port of entry,] per the [insert the denomination and name of the vessel, or specify

the vehicle or other conveyance used on an authorized inland route,] whereof _____ was [master, president, or agent, &c.,] into the port of [Mobile, or other port of entry *beyond the second,*] for rewarehousing, and duly entered thereat, on the _____ day of _____, 184 , by _____, for rewarehousing, and deposited accordingly in public store.

The merchandise to be so exported must be described in the manner indicated by the columnar part of form A.

Oath [or affirmation] to be taken by the exporter, when he presents either of the foregoing entries.

I _____, do solemnly, sincerely, and truly swear [or affirm] that the articles specified in the above [annexed or within] entry, are truly intended to be taken from the public stores and laden on board of the [insert the denomination and name of the vessel,] whereof _____ is master, destined for [Havana, or other foreign port or place,] and to be exported in said vessel to the port or place last aforesaid, and are not intended to be relanded within the United States. So help me, God.

And the Permit to lade said merchandise must be as follows:

DISTRICT OF _____, PORT OF _____,
day of _____, 184 .

To [the Surveyor or Inspector of the port:]

You will cause the articles specified in the entry made by [insert the name of the person who made it] to be examined, and if found to agree exactly therewith, will have them [weighed, gauged, or measured, as the case may require,] and then permit the same to be laden on board of the [insert the denomination and name of the vessel,] whereof _____ is master, bound for [insert the foreign port, or place of destination,] to be landed thereat, or beyond the limits of the United States, viz:

[Here particularly insert the marks, numbers, and denomination of each package, and as far as may be their contents; or, if in bulk, the names and quantities of the articles.]

_____,
Collector.

_____,
Naval Officer, [where there is one.]

Oaths or Affirmations.

When the person who enters merchandise for exportation from the public stores at the original or other port of entry, to a foreign port or place, is the person who imported the same into the United States, or into a second or other port of entry, he shall, after the lading thereof, verify his export entry by the following oath or affirmation:

I [insert his name] do solemnly, sincerely, and truly swear [or affirm] that the articles specified in the above, [annexed or within] entry were imported by me [or consigned to me, as the case may be] in the [insert

the denomination and name of the vessel, or specify the vehicle or conveyance used on an authorized inland route,] whereof [insert the name] was [master, president, or agent, &c.,] from [insert the name of the port or place where from ;] that they were duly entered by me at the custom-house of this port, for [warehousing, or rewarehousing,] and the duties secured to be paid thereon; that they are the same in quantity, quality, package, and value, as at the time of importation, necessary or unavoidable wastage or damage only excepted, and are now actually laden on board the [insert denomination and name of the vessel,] whereof [insert the name] is master; and that they are truly intended to be exported by me in the said vessel, to the port of [insert the name of the foreign port or place,] and are not intended to be relanded within the limits of the United States. So help me, God.

And where merchandise in public store at the original or other port of entry has been sold, and the owner has entered it for transportation to a foreign port or place, the oath or affirmation of the exporter shall be as follows :

I [insert his name] do solemnly, sincerely, and truly swear [or affirm] that the articles specified in the above [annexed or within] entry, as imported by [or consigned to] me, were truly imported by [or consigned to] me in the [insert the denomination and name of the vessel, or specify the vehicle or conveyance used on an authorized inland route,] whereof [insert the name] was [master, president, or agent, &c.,] from [insert the place where from ;] that they were duly entered by me at the custom-house of this port for warehousing, [or rewarehousing,] and the duties thereon secured in conformity to law; that they were the same in quantity, quality, package, and value, necessary and unavoidable wastage or damage only excepted, at the time of sale to [insert the name of the person to whom sold, and if sold to one person for the account of another, state that fact,] as at the time of importation. So help me, God.

And when goods in public store are entered by a person other than the importer for exportation from the *first*, or another port of entry, to a foreign port or place, he shall, after the lading thereof, verify his export entry by the following oath or affirmation :

I [insert the name of the person making the entry] do solemnly, sincerely, and truly swear [or affirm] that the articles specified in the above [annexed or within] entry were purchased by me [and if for another person say for account of whom, and insert his name,] from [insert the name of the vendor ;] that they are now actually laden in the [insert the denomination and name of the vessel, or specify the vehicle or other conveyance used on an authorized inland route,] whereof [insert the name] is master, and were at the time of such lading, and are now, the same in quantity, quality, package, and value, necessary and unavoidable wastage or damage only excepted, as at the time of purchase; and that they are truly intended to be exported by me in the said vessel, to the port of [insert the name of the foreign port or place,] and are not intended to be relanded within the limits of the United States. So help me, God.

And the oath or affirmation to be taken by any other person than the

importer or exporter of merchandise deposited in public store, who may have bought or sold the same, shall be as follows:

I [here insert the name] do solemnly, sincerely, and truly swear [or affirm] that the articles specified in the above [within or annexed] entry were purchased by me from [insert the name of the person from whom purchased,] and were sold by me to [insert the name of the person to whom sold,] and that they were not, to the best of my knowledge or belief, altered, or in any respect changed in quantity, quality, package, or value, necessary or unavoidable wastage or damage only excepted, from the time of said purchase until the time of said sale. So help me, God.

[H.]

Form of Bond to be given when Imports entered for warehousing are exported directly from the public stores to a foreign country.

Know all men by these presents, That we, [here insert the names of the exporter and sureties, with their respective places of abode,] are held, and firmly bound to the United States of America, in the sum of dollars, [equal to double the amount of duties,] to be paid to the United States, for the payment whereof we bind ourselves, our heirs, executors, and administrators, jointly and severally, firmly by these presents. Sealed with our seals, dated this day of , in the year of our Lord one thousand eight hundred and forty-

The condition of this obligation is such, That if the merchandise entered at the custom-house at the port of , on the day of , 184 , by , consisting of [insert the marks, numbers, and denominations of each package, and as far as may be their contents, or, if in bulk, the names and quantities of the articles,] to be exported from the public stores thereat, on board of the [insert the denomination and name of the vessel,] whereof is master, to the port of [Havana, or other foreign port or place,] or any part of said merchandise, be not relanded in any port or place within the limits of the United States; and if certificates and other proofs, similar to those which are required by law when merchandise has been exported with the benefit of drawback, of the delivery of the same at the port of [Havana, or some other foreign port or place,] without the limits of the United States as aforesaid, shall be produced to the collector of customs at the port of [New York or other port of exportation] for the time being, within [insert one year, if exported to any port of Europe or America; or two years, if to any port of Asia or Africa,] from the date hereof—then this obligation shall be void; else shall remain in full force.

Sealed and delivered }
in the presence of }

[L. S.]
[L. S.]
[L. S.]

When imports that have been duly entered for warehousing are to be

withdrawn from the public stores, on the payment of the duties and expenses chargeable thereon, the form of entries, of oaths or affirmations, and of permit given under letter C, should be used after the following modifications have been made:

From *each* of said forms of entries strike out the words "and transported," in the fourth line; and all thereafter preceding the words "which merchandise," in the seventh line.

From the *first* of said oaths or affirmations strike out all between the word "excepted," in its tenth line, to the word "so," in its last line. The *second* and *fourth* of said forms may be used without any modification. In the *fourth* one of them insert after the word "actually," in its third line, the words "deposited in the public stores," and strike out all of the words in its fourth line, with those in the fifth line preceding the words "and were;" also the word "lading," in its sixth line, and substitute for it the word "deposit;" further, strike out all between the word "purchased," in its seventh line, and the word "so," in its last line.

From said form of permit strike out all between the words "to be," in its fifth line, and the word "viz:" in its eighth line; and insert in lieu thereof the words "withdrawn from public store;" also insert before the collector's signature the words "as the duties and expenses chargeable thereon have been actually paid."

Account of Merchandise, entered for warehousing, that remained one year without payment of the duties and charges thereon, sold at public auction on the _____ day of _____, 184 , at the port of _____, in the district of _____, public notice thereof having been first duly given.

[illegible]

[J.]

100

Return of Goods, Wares, and Merchandise, deposited in public store in the port of _____, in the district of _____, and remaining therein on the _____ day of _____, 184____, prepared agreeably to the instructions of the Secretary of the Treasury, under the 4th section of the act of Congress of the 6th of August, 1846, entitled "An act to establish a warehousing system, and to amend an act entitled 'An act to provide revenue from imports, and to change and modify existing laws imposing duties on imports, and for other purposes,'" approved 6th July, 1846.

PACKAGES.						ARTICLES.								DUTIABLE VALUE.		DUTIES.		
Number.	Denominations.					Denomination, &c., to be alphabetically arranged.	Quantities.							Dollars.	Cents.	Rate per cent.	Dollars.	Cents.
	Boxes.	Trunks.	Hogsheads or pipes.	Barrels.	Crates, &c.		Pieces.	Yards.	Bottles.	Gallons.	Tons.	Pounds.	Bushels.	Bars, &c., as case may be.				

REPORTS OF THE

[1846

_____,
Naval Officer, [where there is one.]

_____,
Collector.

L.

*Circular Instructions to Collectors and other officers of the Customs.*TREASURY DEPARTMENT, *October 30, 1846.*

The following instructions amendatory of and additional to those contained in the circular instructions dated 14th August, 1846, are transmitted for the government of the officers of the customs.

The entry of goods for warehousing shall be of the following form, [form I,] and must be verified under oath or affirmation as prescribed by the 4th section of the act of 1st March, 1823, and all the requirements of the 6th, 7th, 8th, and 11th sections of that act must be strictly adhered to.

If a part of an importation is to be landed and the duties paid forthwith, and the remainder warehoused, the two entries must be made simultaneously, in which case the word "entry," where it occurs in the oath, should be changed to "entries;" and if the importation is embraced in more than one bill of lading or invoice, those words also should be changed to the plural.

If no invoice has been received, the goods may be entered in conformity with the 2d section of the act of 1st March, 1823, but cannot be entered for warehousing.

When the duty has been estimated on the entry, and a copy thereof deposited with the naval officer, the collector shall take a bond, with satisfactory security, according to form 2, in double the amount of the duties: he will then issue an order [form 3] to the inspector, to send the goods to the public store, indicating in said order which are to be weighed, gauged, measured, or marked.

When the goods have been deposited in the warehouse, the collector shall cause them to be compared with the invoice, and the dutiable value, quantity, and character thereof, ascertained in the manner provided by law; and after the report of the appraisers has been received by the collector, the importer, agent, or purchaser may withdraw any entire case or package, or any quantity not less than one ton in weight, if imported in bulk.

If withdrawn for consumption, the entry, a copy of which shall be deposited with the naval officer, shall be made according to form 4; and upon the payment of the appropriate duty, a permit [form 5] shall be granted for the delivery thereof.

If withdrawn for transportation to another district, the entry shall be in conformity with form 6, verified by oath similar to form 7, and the person so entering shall give bond, with satisfactory security, according to form 8; when the bond has been completed, the collector and naval officer shall grant a certificate, [form 9,] to accompany the goods, and the collector shall certify to a copy from the original invoice as per form 10, and shall issue a permit, to be countersigned by the naval officer, to deliver the goods for transportation, [form 11.]

When the goods have arrived at the port of destination, they may be deposited in the public store and the duty paid forthwith, in which case the entry shall be as per form 12, the permit to be according to form 24;

if the duty is not paid forthwith, the entry for warehousing shall be in accordance with form 13, which entry, when presented to the collector, shall be accompanied with the transportation certificate [9] and copy from invoice, [10,] and shall be verified by the oath of the owner or consignee, as per form 14; the collector will then take a bond, with satisfactory security, according to form 15; when the goods are deposited in warehouse they must be subjected to the same examination as is required by law on the importation of goods from foreign ports, and must be carefully compared with the copy from original invoice. If the collector is satisfied that the goods so examined are the identical goods described in the transportation certificate, he will grant a copy thereof and certify thereon according to form 16; which certificate being presented to the collector at the port from whence the goods were transported, the bond [8] may be cancelled.

If the goods are withdrawn from warehouse at the port of original importation, *for exportation*, then entry as per form 17 must be made, the oath prescribed in form 18 taken, and bond, with satisfactory security, as per form 19, given for the delivery of the goods at a foreign port or place; when the bond is received, the collector and naval officer will issue a permit to deliver the goods to the surveyor, [form 20,] and shall direct the surveyor to cause the same to be laden on board for exportation, indicating which are to be weighed, gauged, or measured, which direction shall be as per form 21: the officer under whose inspection the goods are shipped must certify on the entry as per form 22; to cancel the export bond, [19,] the exporter must furnish the proofs required by law.

If the goods, after being warehoused at the second port, are to be *withdrawn*, and the *duty thereon paid*, the entry shall be according to form 23. On the payment of the duties, the collector will grant the following permit, to be countersigned by the naval officer. See form 24.

If withdrawn *for transportation* to a third port, the entry must be in conformity with form 25, and an oath, as per form 7, taken; after taking a bond, with satisfactory security, same as form 8, a permit for the delivery of the goods for transportation, as per form 26, shall be issued; and the collector shall grant to the person so entering the goods for transportation a copy of the original transportation certificate, and a copy of the certified copy from invoice, upon which he shall certify as per forms 27 and 28.

When the goods have arrived at the third port, the owner or consignee shall make an entry thereof according to form 29, verifying the same by oath, as per form 14, and by producing the transportation certificate and invoice copy issued at the port from whence the goods were transported; the collector will then take a bond according to form 15, and will cause the goods to be examined and compared with the invoice, and, if found to agree exactly therewith, will issue the certificate required to be issued by the collector at the second port in like cases; which certificate being presented to the collector at the port from whence last transferred, the bond [8] may be cancelled.

If the goods are intended to be withdrawn *for exportation* from the second, third, or subsequent ports, the entry for exportation to be as per

form 30; the order to deliver to the surveyor as per form 31; first requiring the oath and bond prescribed to be taken in like cases when goods are exported from the warehouses at the port of original importation.

The form prescribed for withdrawing goods from a second port of warehousing may also be used at the third or fourth port, and those used in entering goods at a third port may be used also at subsequent ports at which they may be entered for warehousing.

To prevent frauds upon the revenue, wines and spirituous liquors imported in casks, demijohns, or other similar vessels, must be encased at the expense of the shipper, before delivery from the warehouse, if entered for transportation; and all other packages containing more than one quality or description of goods, and liable to have their contents changed in transitu, should be corded and sealed in the manner prescribed by the instructions of the Department with reference to goods entered for transportation to Santa Fé and Chihuahua, dated 25th February, 1846. Great care should be taken at the port of destination to ascertain that no change has been made in the contents of the package, by withdrawing any portion of the goods and substituting a different or inferior article.

Wines and other distilled spirits heretofore deposited in public store, under the direction of the surveyor, or in private stores, under the joint custody of the surveyor and importer, to secure the right of drawback on the exportation thereof, must be stored hereafter in the public stores hired by the collectors, except where stores have already been hired for that purpose by the surveyors, who are hereby instructed to hire no more stores for that purpose, nor to renew any leases already made. Goods on which the duties have not been paid, cannot be stored for a longer period than one year, to be computed from the date of original importation, (the day on which the vessel entered,) without being subject to sale in the manner prescribed by the first section of the act of 6th August, 1846, but this limitation of one year does not apply to goods after the duties are paid, nor to goods exempt from duty; but all goods upon which the duties have been paid either before or after the storing, and goods exempt from duty, may remain in public store for any period of time, so long as the usual storage is paid.

When goods have been deposited in the public stores, the owner or importer, on application therefor, shall be entitled to receive a certificate (as per form 32) either for the entire importation, or for each package or parcel thereof, on payment of twenty cents for each certificate; which certificate shall be issued and signed by the collector, or by some person to be designated for that purpose by the collector, with the approbation of the Secretary of the Treasury; which person shall be entitled to receive from the importer a copy of the warehousing entry, and shall be allowed to retain out of the money received for certificates such reasonable amount as may be fixed by the collector, with the sanction of the Secretary of the Treasury, as his compensation; and the residue thereof, if any, after deducting the expense of printing, fitting up, registering and cancelling said certificates, shall be paid over to the collector, to be by him placed to the credit of the Treasurer of the United States.

When a permit has been issued for the withdrawal of goods ware-

housed, the storekeeper or other officer having custody of the goods is instructed not to deliver the goods until he has ascertained that a certificate has not been issued, unless the certificate, if issued, is presented with the permit, or has been cancelled.

In addition to the quarterly report required in previous instructions, each collector is directed to furnish a quarterly statement, showing what goods have been withdrawn from the warehouses in his district for transportation to the warehouses in another district, designating in such statement the time when transported, the marks, numbers, description, and contents of each package or parcel, and the dutiable value of each, and to what port transported, arranging the statement in such manner as will exhibit the transfers to each port; also a statement showing what transfers have been made into their port from warehouses in other districts, designating the transfers from each port separately, stating the marks, numbers, value, &c., and accounting for each package received by a separate statement of the duties collected on goods so transferred, and indicating what remain in warehouse.

When goods are withdrawn from warehouse in quantities less than the entire importation, the expense of weighing, gauging, or measuring, must be paid by the owner, importer, or agent, if it be necessary to weigh, gauge, or measure such portion, in order to ascertain the dutiable value.

The warehouses shall be opened at sunrise and closed at sunset, and no fire or lights must be permitted therein.

R. J. WALKER, *Secretary of the Treasury.*

FORM I.

CUSTOM-HOUSE, NEW YORK, *Collector's Office, September 6, 1846.*

WAREHOUSE ENTRY.

Entry of Merchandise imported on the 2d day of September, 1846, by William Wilson, in the ship Roscoe, Delano master, from Liverpool.

Marks.	Nos.	Packages and contents.	Quantity.	20 per cent.			25 per cent.			30 per cent.			100 per cent.			Total.			Dutiable value each package.		
(B)	1	One cask brandy.....	90 gallons ..	-	-	-	-	-	-	-	-	-	£90	-	-	£90	-	-	-	-	
	2	One case linens, 50 pieces.....	1,250 yards. £62	10	-	-	-	-	-	-	-	-	-	-	-	62	10	-	-	-	
	3	One case cloths, 2 pieces.....	35 yards ...	-	-	-	-	-	-	£17	6	-	-	-	-	17	6	-	-	-	
	4	One case merinoes.....	21 pieces ...	-	-	-	-	-	-	42	-	-	-	-	-	42	-	-	-	-	
	5	One case cambric dimity.....	300 pieces ..	60	-	-	-	-	-	-	-	-	-	-	-	60	-	-	-	-	
	6	One case printed muslins.....	50 pieces ...	37	10	-	-	-	-	-	-	-	-	-	-	37	10	-	-	-	
	7	One case "gros de Naples," 20 pieces.	600 pieces ..	-	-	-	£60	-	-	-	-	-	-	-	-	60	-	-	-	-	
	8	One crate earthenware.....	per invoice..	-	-	-	-	-	-	10	-	-	-	-	-	10	-	-	-	-	
	9	One trunk clothing.....	per invoice..	-	-	-	-	-	-	50	-	-	-	-	-	50	-	-	-	-	
	10	One demijohn cordial.....	5 gallons ...	-	-	-	-	-	-	-	-	-	10	-	-	10	-	-	-	-	
	Inland transport'n and shipp'g charges.	-	160	-	-	60	-	-	119	6	-	100	-	-	439	6	-	-	-		
			1	6	-	-	6	-	1	2	-	1	-	-	3	14	-	-	-		
	Commissions, 2½ per cent.....	-	161	6	-	60	6	-	120	8	-	101	-	-	443	-	-	-	-		
			4	0	8	1	10	2	3	0	2	2	10	6	11	1	6	-	-		
			165	6	8	61	16	2	123	8	2	103	10	6	454	1	6	-	-		

WILLIAM WILSON.

1846.]

SECRETARY OF THE TREASURY.

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FORM II.

Know all men by these presents, That we, William Wilson, of the city of New York, and Stephen Stevenson, of the city of New York, are held and firmly bound unto the United States of America in the sum of three thousand dollars, to be paid to the United States, for the payment whereof we bind ourselves, our heirs, executors, and administrators, jointly and severally, firmly by these presents. Sealed with our seals, dated this sixth day of September, in the year of our Lord one thousand eight hundred and forty-six.

The condition of this obligation is such, That if the above bounden William Wilson and Stephen Stevenson, or either of them, or either of their heirs, executors, or administrators, shall, on or before the expiration of one year, to be computed from the date of the importation of the goods, wares, and merchandise hereinafter mentioned, well and truly pay or cause to be paid unto the collector of the customs for the port of New York for the time being, the sum of one thousand five hundred dollars, or the amount of duties to be ascertained as due and owing on goods, wares, and merchandise, imported by William Wilson in the ship Roscoe, Delano master, from Liverpool, consisting of—(B) 1 to 10—one cask brandy, six cases of dry goods, one crate earthenware, one demi-john cordial, and one trunk clothing, or shall in the mode prescribed by law, on or before the expiration of the year aforesaid, withdraw the said goods from the public stores where they may be deposited at the port of New York, then this obligation to be void; otherwise to remain in full force and virtue.

WILLIAM WILSON, [L. s.]
STEPHEN STEVENSON, [L. s.]

Sealed and delivered in the presence of—
J. BLUXOME.

NOTE.—The date of importation has been determined to be the day on which the vessel arrives at the port of destination.

FORM III.

CUSTOM-HOUSE, NEW YORK,

COLLECTOR'S OFFICE, September 6, 1846.

To the Inspectors of the port:

You are directed to send to the public store, No. 36, New street, under the warehouse bill,

- (B) 1. One case brandy.
2 to 7. Six cases merchandise.
8. One crate earthenware.
9. One trunk clothing.
10. One demijohn cordial.

Imported by William Wilson, in the ship Roscoe, Delano master from Liverpool.

C. W. LAWRENCE, *Collector.*

NOTE.—Designate in the order which are to be weighed, gauged, measured, or marked.

FORM IV.

CUSTOM-HOUSE, NEW YORK,

COLLECTOR'S OFFICE, September 26, 1846.

Entry of Merchandise intended to be withdrawn from warehouse by Joseph Johnson, which was imported into this district on the 2d September, 1846, by William Wilson, in the ship Roscoe, Delano master, from Liverpool.

Marks.	No.	Packages and description.				
(B)	5	One case cambric dimity	300 pieces	£60		
		Charges (proportion)	-	0	12	
		Commissions $2\frac{1}{2}$ p. c.	-	1	10	
				62	2	

JOSEPH JOHNSON.

NOTE.—No oath is required on withdrawal, where the duties are paid forthwith; if withdrawn by a person other than the importer, the consent of the importer, endorsed on the entry, should be obtained, as follows:

"I authorize Joseph Johnson to withdraw (B) 5, described in this entry.

"WILLIAM WILSON."

FORM V.

DISTRICT OF NEW YORK, PORT OF NEW YORK,

CUSTOM-HOUSE, September 26, 1846.

To the Storekeeper of the port:

Joseph Johnson having paid the duties chargeable by law on (B) 5—one case cambric dimity, imported into this district on the 2d September, 1846, by William Wilson, in the ship Roscoe, whereof Delano was master, from Liverpool, you will deliver the same.

C. W. LAWRENCE, *Collector.*

MICHAEL HOFFMAN, *Naval Officer.*

NOTE.—Designate if to be weighed, gauged, or measured.

FORM VI.

CUSTOM-HOUSE, NEW YORK, September 26, 1846.

Entry of Merchandise intended to be withdrawn from warehouse by Henry Thomas, for transportation to St. Louis, which was imported into this district on the 2d September, 1846, by William Wilson, in the ship Roscoe, whereof Delano was master, from Liverpool.

Marks.	Nos.	Packages and contents.				
(B)	5	One case cambric dimity.	300 pieces	£60		
		Charges	-	0	12	
		Commissions ..	-	1	10	
				62	2	

£62 2s., equal to \$301; at 20 per cent., \$60 20.

Amount of duties, \$60 20.

HENRY THOMAS.

FORM VII.

DISTRICT OF NEW YORK, port of New York:

I, Henry Thomas, do solemnly, sincerely, and truly swear [or affirm] that the goods described in the within entry, now delivered by me to the collector of the customs for the port of New York, are truly and in good faith intended by me to be transported to the port of St. Louis; that I will use my best exertions to cause the transportation thereof to the said port of destination with due diligence and despatch; and that, to the best of my knowledge and belief, the said goods are now the same in quality, quantity, value, and package, unavoidable wastage and damage only excepted, as at the time of importation. So help me, God.

HENRY THOMAS.

Sworn to this 26th September, 1846, before me.

C. W. LAWRENCE, *Collector.*

NOTE.—No other oath required.

FORM VIII.

Know all men by these presents, That we, Henry Thomas, of the city of New York, and William Wilson, of the city of New York, and James Thorne, of the city of Brooklyn, are held and firmly bound unto the United States of America, in the sum of one hundred and twenty-five dollars, to be paid to the United States, for the payment whereof we bind ourselves, our heirs, executors, and administrators, jointly and severally, firmly by these presents. Sealed with our seals, dated this

twenty-sixth day of September, in the year of our Lord one thousand eight hundred and forty-six.

The condition of this obligation is such, That if the above bounden Henry Thomas, William Wilson, and James Thorne, or either of them, or either of their heirs, executors, or administrators, shall, within* — days from the date hereof, produce and deposite with the collector of the customs for the port of New York, for the time being, satisfactory evidence that the merchandise described in any entry made at the custom-house, New York, by Henry Thomas, for withdrawal from warehouse, of

(B) 5. One case cambric dimity, to be transported to, and warehoused at, St. Louis, has been deposited in a public warehouse at said port, according to law, under the custody of the collector of said port, then this obligation to be void; otherwise to remain in full force and virtue.

HENRY THOMAS, [L. S.]
WILLIAM WILSON, [L. S.]
JAMES THORNE, [L. S.]

Sealed and delivered in presence of—

ISAAC BLUXOME.

FORM IX.

We hereby certify, that the following goods were imported into this district on the 2d September, 1846, by William Wilson, in the ship Roscoe, Delano master, from Liverpool, and have been withdrawn from the warehouse according to law, by Henry Thomas, for transportation to St. Louis:

(B) 5. One case cambric dimity, 300 pieces	£60	0	0
Charges	0	12	0
Commissions, 2½ per cent	1	10	0
	<u>62</u>	<u>2</u>	<u>0</u>

and that the duty ascertained to be chargeable thereon amounts to sixty 20-100 dollars.

CUSTOM-HOUSE, NEW YORK, September 26, 1846.

C. W. LAWRENCE, *Collector*.

[Official seal.]

MICHAEL HOFFMAN, *Naval Officer*.

FORM X.

Copy from the original invoice of goods imported into this district on the 2d September, 1846, by William Wilson, in the ship Roscoe, Delano master, from Liverpool:

* NOTE.—Fill the blank with such number of days as the collector may deem sufficient to transport the goods to the port of destination, and receive the satisfactory evidence required.

(B) 5.	50 pieces 4-4 cambric dimity, No. 1, 3s. a piece.....	£7 10 0
	50 pieces 4-4 cambric dimity, No. 2, 3s. 6d. a piece....	8 15 0
	100 pieces 4-4 cambric dimity, No. 3, 4s. a piece.....	20 00 0
	100 pieces 4-4 cambric dimity, No. 4, 4s. 6d. a piece....	22 10 0
	Case and packing.....	1 5 0
		<u>£60 00 0</u>

Dated in MANCHESTER, *August 1, 1846.*

(Signed) "A. & S. HENRY & Co."

I hereby certify that the above is a true copy from the original invoice produced to me on entry, and on file in my office.

C. W. LAWRENCE, *Collector.*

[Official seal.]

FORM XI.

DISTRICT OF NEW YORK, PORT OF NEW YORK,
CUSTOM-HOUSE, *September 26, 1846.*

To the Storekeeper of the port:

Henry Thomas having entered into bonds, according to law, to deliver

(B) 5. One case cambric dimity

to the collector of the customs for the port of St. Louis, which were imported into this district on the 2d September, 1846, by William Wilson, in the ship Roscoe, Delano master, from Liverpool, you will deliver the same.

C. W. LAWRENCE, *Collector.*

MICHAEL HOFFMAN, *Naval Officer.*

NOTE.—Designate if to be weighed, gauged, or measured.

FORM XII.

CUSTOM-HOUSE, ST. LOUIS, *October 14, 1846.*

Entry of Merchandise withdrawn from warehouse at the port of New York, by Henry Thomas, for transportation and rewarehousing at this district, and now entered for payment of duties by George Brown.

Marks.	No.	Packages and description.				
(B)	5	1 case cambric dimity....	300 pieces	£60		
		Charges.....	-	0	12	
		Commissions.....	-	1	10	
				£62	2	

Amount of duties payable, \$60 20.

GEORGE BROWN.

NOTE.—No oath required on making this entry.

FORM XIII.

CUSTOM-HOUSE, ST. LOUIS, *October 14, 1846.*

Entry of Merchandise intended to be warehoused by George Brown, which were withdrawn from warehouse at the port of New York, by Henry Thomas, for transportation and rewarehousing in this district.

Marks.	No.	Packages and description.				
(B)	5	1 case cambric dimity....	300 pieces	£60		
		Charges.....	-	0	12	
		Commissions.....	-	1	10	
				£62	2	

Duties chargeable, \$60 20.

GEORGE BROWN.

FORM XIV.

DISTRICT OF NEW YORK, *Port of New York:*

I, George Brown, do solemnly, sincerely, and truly swear that the certificates now delivered by me to the collector of the customs for the port of St. Louis are in the same state as when received by me; that the goods described in the entry now delivered by me to the said collector are the identical goods mentioned in said certificate; and that, to the best of my knowledge and belief, the said goods are the same in quality, quantity, value, and package, wastage and damage excepted, as at the time of original importation. So help me, God.

GEORGE BROWN.

Sworn to this 14th October, 1846, before me.

CHARLES BENTON, *Collector.*

FORM XV.

Know all men by these presents, That we, George Brown and George Thomas, of St Louis, are held and firmly bound unto the United States of America, in the sum of one hundred and twenty-five dollars, to be paid to the United States; for the payment whereof we bind ourselves, our heirs, executors, and administrators, jointly and severally, firmly by these presents. Sealed with our seals, dated this fourteenth day of October, in the year of our Lord one thousand eight hundred and forty-six.

The condition of this obligation is such, That if the above bounden

George Brown and George Thomas, or either of them, or either of their heirs, executors, or administrators, shall, on or before the expiration of one year, to be computed from the day of the original importation of the goods, wares, and merchandise enumerated herein, well and truly pay, or cause to be paid, unto the collector of the customs for the port of St. Louis, sixty dollars and twenty cents, or the amount of duty to be ascertained as due and owing on goods, wares, and merchandise entered this day for warehousing by George Brown, consisting of

(B) 5. One case cambric dimity, or shall, on or before the expiration of the year aforesaid, in the mode prescribed by law, withdraw the said goods, wares, and merchandise from the warehouse or warehouses at the port of St. Louis, then this obligation to be void; otherwise to remain in full force and virtue.

GEORGE BROWN, [L. s.]
GEORGE THOMAS, [L. s.]

Sealed and delivered }
in presence of }

FORM XVI.

PORT OF ST. LOUIS, CUSTOM-HOUSE, *October 14, 1846.*

I do hereby certify, that the identical goods described in the within copy of a certificate, the original of which is on file in my office, have been duly entered at this port, and deposited in public stores.

CHARLES BENTON, *Collector.*

[Official Seal.]

FORM XVII.

CUSTOM-HOUSE, NEW YORK, *September 26, 1846.*

Entry of Merchandise intended to be withdrawn from warehouse by Joseph Johnson, and to be exported by him in the ship Dos Amigo, whereof Costello is master, for Havana, which was imported into this district on the 2d September, 1846, by William Wilson, in the ship Roscoe, Delano master, from Liverpool, and entered for warehousing according to law.

Marks.	No.	Packages and contents.				
(B)	5	1 case cambric dimity . . .	300 pieces	£60		
		Charges	-	0	12	
		Commissions	-	1	10	
				62	2	

JOSEPH JOHNSON.

FORM XVIII.

DISTRICT OF NEW YORK, *port of New York*:

I, *Joseph Johnson*, do solemnly, sincerely, and truly swear, that the goods, wares, and merchandise described in the within entry now delivered by me to the collector of customs for the port of New York, are truly intended to be exported by me to the port of *Havana*, without the limits of the United States, and are not intended to be relanded within the limits of the United States. I further swear, that, to the best of my knowledge and belief, the said goods, wares, and merchandise are the same in quality, quantity, value, and package, wastage and damage excepted, as at the time of importation. So help me, God.

JOSEPH JOHNSON.

Sworn to this 26th September, 1846, before me:

C. W. LAWRENCE, *Collector*.

FORM XIX.

Know all men by these presents That we, *Joseph Johnson*, of the city of *New York*, and *William Wilson*, of the city of *New York*, are held and firmly bound unto the United States of America, in the sum of *one hundred and twenty-five dollars*, to be paid to the United States, for the payment whereof we bind ourselves, our heirs, executors, and administrators, jointly and severally, firmly by these presents. Sealed with our seals, dated this *twenty-sixth* day of *September*, in the year of our Lord one thousand eight hundred and forty-six.

The condition of this obligation is such, That if the merchandise consisting of

(B) 5. One case cambric dimity,

entered this day by *Joseph Johnson*, to be exported in the ship *Dos Amigo*, *Costello* master, for *Havana*, or any part thereof, be not relanded at any port or place within the limits of the United States; and if certificates and other proofs, similar to those which are required by law in cases where goods have been exported for benefit of drawback, of the delivery of the same at the port of *Havana*, or any other port or place without the limits of the United States, as aforesaid, shall be produced to the collector of the customs for the port of New York for the time being, within *one* year from the date hereof, then this obligation to be void; otherwise to remain in full force and virtue.

JOSEPH JOHNSON, [L. S.]
WILLIAM WILSON, [L. S.]

Sealed and delivered }
in presence of }

FORM XX.

DISTRICT OF NEW YORK, PORT OF NEW YORK,
CUSTOM-HOUSE, *September 26, 1846.*

To the Storekeeper of the port:

Joseph Johnson having made entry and given bond according to law to export

(B) 5. One case cambric dimity,
imported into this district on the *2d September, 1846*, by *William Wilson* in the ship *Roscoe, Delano* master, from *Liverpool*, you will deliver the same to the surveyor of the port.

C. W. LAWRENCE, *Collector.*

MICHAEL HOFFMAN, *Naval Officer.*

FORM XXI.

DISTRICT OF NEW YORK, PORT OF NEW YORK,
CUSTOM-HOUSE, *September 26, 1846.*

To the Surveyor of the port:

You will direct an inspector of the customs to examine the goods described in *Joseph Johnson's* entry, and if found to agree exactly therewith, to superintend the lading thereof on board the ship *Dos Amigo, Costello* master, for *Havana*; of which, when completed, he will grant a certificate.

C. W. LAWRENCE, *Collector.*

MICHAEL HOFFMAN, *Naval Officer.*

NOTE.—Designate if to be weighed, gauged, or measured.

FORM XXII.

PORT OF NEW YORK, *September 26, 1846.*

I have examined the goods described in the within entry, and finding them to agree therewith, they were laden under my supervision on board the ship *Dos Amigo, Costello* master, for *Havana*.

G. A. GOODRICH, *Inspector.*

FORM XXIII.

CUSTOM-HOUSE, ST. LOUIS, November 1, 1846.

Entry of Merchandise intended to be withdrawn from warehouse, and the duties thereon paid, by Joseph Johnson, which was brought into the district on the 14th October, 1846, by George Brown, and entered for rewarehousing according to law.

Marks.	No.	Packages and contents.				
(B.)		1 case cambric dimity ...	300 pieces	£60		
		Charges	-	0	12	
		Commissions	-	1	10	
				62	2	

Amount of duty payable, \$60 20-100.

JOSEPH FRANKLIN.

NOTE.—No oath required.

FORM XXIV.

DISTRICT AND PORT OF ST. LOUIS,
CUSTOM-HOUSE, November 1, 1846.

To the Storekeeper of the port:

Joseph Franklin having paid the duties chargeable on

(B) 5. One case cambric dimity,

brought into this district on the 14th October, 1846, and entered for warehousing by George Brown, you will deliver the same.

CHARLES BENTON, Collector.

A. BROWNING, Naval Officer.

NOTE.—Designate if to be weighed, gauged, or measured.

FORM XXV.

CUSTOM-HOUSE, ST. LOUIS, November 1, 1846.

Entry of Merchandise intended to be withdrawn from warehouse by Joseph Franklin, for transportation to New Orleans, which was brought into this district on the 14th October, 1846, by George Brown, and entered for warehousing according to law.

Marks.	No.	Packages and contents.				
(B)	5	1 case cambric dimity...	300 pieces	£60		
		Charges.....	-	0	12	
		Commissions.....	-	1	10	
				62	2	

Amount of duties chargeable, \$60 20-100.

JOSEPH FRANKLIN.

FORM XXVI.

DISTRICT AND PORT OF ST. LOUIS,
CUSTOM-HOUSE, November 1, 1846.

To the Storekeeper of the port:

Joseph Franklin having entered into bonds, according to law, to deliver (B) 5. One case cambric dimity, to the collector of the customs for the port of New Orleans, which merchandise was entered for warehousing in this district, on the 14th October, 1846, by George Brown, you will deliver the same..

CHARLES BENTON, Collector.

A. BROWNING, Naval Officer.

FORM XXVII.

PORT OF ST. LOUIS,
CUSTOM-HOUSE, November 1, 1846.

I hereby certify that the identical goods described in the within certificate were entered for warehousing at this port, on the 14th October, 1846, by George Brown, and are now withdrawn from warehouse by Joseph Franklin, to be rewarehoused at New Orleans.

CHARLES BENTON, Collector.

[Official seal.]

FORM XXVIII.

CUSTOM-HOUSE, ST. LOUIS, November 1, 1846.

I certify this to be a true copy of the original presented to me on entry, and now on file in my office.

CHARLES BENTON, *Collector*.

[Official seal.]

FORM XXIX.

CUSTOM-HOUSE, NEW ORLEANS, December 1, 1846.

Entry of Merchandise intended to be warehoused by James Holmes, which were withdrawn from warehouse at St. Louis, on the 1st November, 1846, by Joseph Franklin, for transportation to this district.

Marks.	No.	Packages and contents.				
(B)	5	1 case cambric dimity...	300 pieces	£60		
		Charges.....	-	0	12	
		Commissions.....	-	1	10	
				62	2	

Amount of duty chargeable thereon, \$60 20-100.

JOHN HOLMES.

FORM XXX.

CUSTOM-HOUSE, NEW ORLEANS, December 22, 1846.

Entry of Merchandise intended to be withdrawn from warehouse by M. Busto, and to be exported by him in the ship Hermosa, Savalla master, for Havana, which were brought into this district on the 1st December, 1846, by James Holmes, and entered for warehousing according to law.

Marks.	No.	Packages and contents.				
(B)	5	1 case cambric dimity...	300 pieces	£60		
		Charges.....	-	0	12	
		Commissions.....	-	1	10	
				62	2	

M. BUSTO.

FORM XXXI.

DISTRICT AND PORT OF NEW ORLEANS,
CUSTOM-HOUSE, *December 22, 1846.*

To the Storekeeper of the port:

M. Busto having made entry, and given bond as the law directs, to export (B) 5. One case cambric dimity, brought into this district on the *2d September, 1846*, and entered for warehousing by *James Holmes*, you will deliver the same to the surveyor of the port.

DENNIS PRIEUR, *Collector.*

JOHN HENDRICKSON, *Naval Officer.*

FORM XXXII.

UNITED STATES BONDED WAREHOUSE,
NEW YORK, *September 6, 1846.*

I certify that according to the invoice and bill of lading produced at the custom-house on the entry thereof, *William Wilson* is the owner of the following goods, wares, and merchandise, now deposited in the United States bonded warehouses at this port, at the expense and risk of the owner; which goods were imported by *William Wilson*, on the *2d September, 1846*, in the ship *Roscoe, Delano* master, from *Liverpool*:

(B) 5. One case (300 pieces) cambric dimity, £62 2s.

I further certify that the dutiable value of said goods, wares, and merchandise, according to the appraisement made by the United States appraisers for this port, is *sixty-two pounds two shillings sterling.*

DAVID THOMAS, *Register.*

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